

# Chapter 10

## Schedule 9—Deductible gift recipients

### Overview

10.1 Schedule 9 of the bill seeks to amend the *Income Tax Assessment Act 1997* (ITAA 1997) to update the list of deductible gift recipients (DGRs).<sup>1</sup>

### Background and summary

10.2 Deductible gift recipient (DGR) status assists relevant funds and organisations to attract public support for their activities. Income tax law allows taxpayers who make gifts of \$2 or more to DGRs to claim tax deductions. To be a DGR, an organisation must fall within a category of organisations set out in the ITAA 1997,<sup>2</sup> or be listed by name under its provisions.

10.3 This schedule seeks to add nine organisations to the list of specifically listed DGRs. Gifts of \$2 or more, made to these entities within each entity's eligible time period, will be tax deductible.<sup>3</sup>

10.4 The table below outlines the nine organisations that are to be added to the list of DGRs, and their respective dates of effect.<sup>4</sup>

<i>Name of fund</i>	<i>Date of effect</i>
The Bathurst War Memorial Carillon Public Fund Trust	the gift must be made after 2 August 2007 and before 3 August 2009
Kidsafe ACT (Inc.)	the gift must be made after 2 August 2007
Kidsafe New South Wales (Inc.)	the gift must be made after 2 August 2007
Kidsafe NT (Inc.)	the gift must be made after 2 August 2007
Kidsafe Qld (Inc.)	the gift must be made after 2 August 2007
Kidsafe SA Incorporated	the gift must be made after 2 August 2007
Kidsafe Tasmania (Inc)	the gift must be made after 2 August 2007
Kidsafe Vic (Inc.)	the gift must be made after 2 August 2007
Kidsafe Western Australia (Inc)	the gift must be made after 2 August 2007

10.5 The amendments also seek to extend the time period for which deductions are allowed for gifts to the Shrine of Remembrance Restoration and Development Trust.

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1 EM, p. 8.

2 See Division 30.

3 EM, p. 179.

4 EM, p. 180.

Under the amendments, deductible gifts will be able to be made to the Trust until 30 June 2009.<sup>5</sup>

10.6 This measure will have the following revenue implications:<sup>6</sup>

<i>2007-08</i>	<i>2008-09</i>	<i>2009-10</i>
-	-\$0.76m	-\$0.76m

### **Intended benefits of changes**

10.7 By granting DGR status to the Bathurst War Memorial Carillon Public Fund Trust and Kidsafe, and by extending the DGR status of the Shrine of Remembrance Restoration and Development Trust, the amendments would assist these entities in attracting public support for their activities. A brief overview outlining the work of these organisations is included below:

- The Bathurst War Memorial Carillon Public Fund Trust was established to raise funds to rebuild the Bathurst War Memorial Carillon to its original plans following damage caused by lightning in 2001.
- Kidsafe is a non-government, not-for-profit charitable organisation dedicated to preventing unintended injuries and reducing resulting deaths to children associated with childhood accidents. The national body, Child Accident Prevention Foundation of Australia, is listed as a DGR. As the result of a restructure of the foundation, the individual state and territory associations will now be listed.<sup>7</sup>
- The Shrine of Remembrance Restoration and Development Trust was established to raise funds for the restoration and development of the Shrine of Remembrance in Melbourne. The Shrine of Remembrance was built between 1928 and 1934 and is Victoria's largest war memorial.<sup>8</sup>

10.8 There were no submissions received in relation to this Schedule.

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5 EM, p. 181.

6 EM, p. 9.

7 EM, p. 180.

8 EM, p. 181.