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Our reference:

7108047693639

1300 130 248

Phone:

Client ID: 18 273 322 710

13 July 2018

ANDUREN ELIYATA - DARKNESS TO LIGHT **INCORPORATED** 1 MYEE RD MACQUARIE FIELDS NSW 2564

## Your organisation is endorsed for charity tax concessions

Dear Sir/Madam

We have endorsed your organisation for charity tax concessions and enclose your Notice of endorsement for charity tax concessions.

The following details will appear on the Australian Business Register:

- your organisation's endorsement to access charity tax concessions
- the date or period of effect.

You can view the details including the type of charity concessions at www.abr.business.gov.au

If your organisation has also applied for other endorsements, you will receive separate notification.

### What you need to do

Your organisation should regularly review its entitlement to charity tax concessions. We recommend a yearly review. If there are any changes (for example, to governing rules, structure or operations) and you are no longer entitled to endorsement, you must notify us before or as soon as possible after the event.

### For more information

Detailed information on your non-profit entitlements, obligations and how to subscribe to regular updates is available from our website, www.ato.gov.au/non-profit

You can phone us on 1300 130 248 between 8.00am and 6.00pm, Monday to Friday for help with matters specific to non-profit organisations, including the endorsement process for charities and deductible gift recipients, income tax, goods and services tax (GST) and fringe benefits tax (FBT) concessions.

What you need if you phone us

We need to know we are talking to the right person before we can discuss your tax affairs. We will ask for details only you or someone you have authorised would know. An authorised contact is someone who you have previously told us can act on your behalf. It will help if you quote 'Our reference', which you will find at the top of this letter. If you can, please have your Australian business number with you.

Yours faithfully

William Day **Deputy Commissioner of Taxation** 



13 July 2018

### Notice of endorsement for charity tax concessions

This endorsement notice has been issued to:

Name

ANDUREN ELIYATA - DARKNESS TO LIGHT INCORPORATED

Australian business number

18 273 322 710

**ANDUREN ELIYATA - DARKNESS TO LIGHT INCORPORATED**, a **registered public benevolent institution**, is endorsed to access the following tax concessions from the dates shown:

**Income tax exemption** from **1 July 2017** under Subdivision 50-B of the *Income Tax Assessment Act 1997*.

**GST concessions** from **1 July 2017** under Division 176 of *A New Tax System (Goods and Services Tax) Act 1999.* 

**FBT exemption** from **1 July 2017** under section 123C of the *Fringe Benefits Tax Assessment Act* 1986.

As an endorsed public benevolent institution, benefits your organisation provides to its employees are exempt from FBT where the total grossed-up value of certain fringe benefits for each employee during the FBT year is \$30,000 or less.

If the grossed-up value of benefits received by the employees of your organisation exceeds this threshold, your organisation is liable for FBT on the excess amount.

#### Reportable fringe benefits

If the value of certain fringe benefits provided to your organisation's employees exceeds \$2,000 in an FBT year, your organisation is required to record the grossed-up taxable value of those benefits on its employee's payment summary for the corresponding income year. This requirement applies even if your organisation is not liable to pay FBT.

Your organisation's endorsement to access charity tax concessions, together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar at www.abr.business.gov.au

Your organisation must notify us in writing if it ceases to be entitled to endorsement.

Chris Jordan Commissioner of Taxation Registrar of the Australian Business Register



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ANDUREN ELIYATA - DARKNESS TO LIGHT INCORPORATED 1 MYEE RD MACQUARIE FIELDS NSW 2564 Our reference:

7108048157132

Phone:

1300 130 248

ABN:

18 273 322 710

16 July 2018

### Your organisation is endorsed as a deductible gift recipient

Dear Sir/Madam

We have endorsed your organisation as a deductible gift recipient and enclose your *Notice of endorsement as a deductible gift recipient*.

This endorsement enables your organisation to receive gifts which are tax deductible to donors.

The following details will appear on the Australian Business Register:

- your organisation's endorsement as a deductible gift recipient
- the date or period of effect.

You can view the details at www.abr.business.gov.au

If your organisation has also applied for other endorsements, you will receive separate notification.

### What you need to do

Your endorsement was based on the information you gave us. Your organisation should regularly review its endorsement as a deductible gift recipient. We recommend a yearly review. If there are any changes (for example, to governing rules, structure or operations) and you are no longer entitled to endorsement, you must notify us before or as soon as possible after the event.

### For more information

You can find out more about your non-profit entitlements, obligations and how to subscribe to regular updates on our website, **www.ato.gov.au/non-profit** If you have any questions about matters specific to non-profit organisations, please phone us on **1300 130 248** between 8.00am and 6.00pm, Monday to Friday.

#### What you need if you phone us

We need to know we are talking to the right person before we can discuss your tax affairs. We will ask for details only you or someone you have authorised would know. An authorised contact is someone who you have previously told us can act on your behalf. It will help if you quote 'Our reference' which you will find at the top of the letter. If you can, please have your Australian business number with you.

Yours faithfully

William Day Deputy Commissioner of Taxation



16 July 2018

## Notice of endorsement as a deductible gift recipient

Endorsement as a deductible gift recipient under Subdivision 30-BA of the *Income Tax Assessment Act 1997* is provided as detailed below.

Name

Australian business number

Endorsement date of effect

Provision for gift deductibility

Item(s) in Subdivision 30-B of the Income Tax Assessment Act 1997 ANDUREN ELIYATA - DARKNESS TO LIGHT INCORPORATED

18 273 322 710

1 July 2017

Item 1 of the table in section 30-15 of the Income

Tax Assessment Act 1997

come Tax 4.1.1 registered public benevolent institution

Your organisation's endorsement as a deductible gift recipient together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar at www.abr.business.gov.au

Your organisation must notify us in writing if it ceases to be entitled to endorsement.

Chris Jordan
Commissioner of Taxation and
Registrar of the Australian Business Register