

Date of Issue 8 June 2000

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## 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 MELBOURNE CITY MISSION INC

Australian Business Number 56 161 846 149

Endorsement date of effect 1 July 2000

Provision for gift deductibility item 1 of the table in section 30-15 of the

Income Tax Assessment Act 1997

Item(s) in Subdivision 30-B of the Income Tax Assessment Act 1997

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The fact that you have been endorsed, together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar.

Endorsement imposes certain obligations on the endorsed entity. The obligations include the maintenance of a gift fund, advising the ATO when entitlement to endorsement ceases, and inclusion of certain details on receipts. Each of these is explained in the ATO publication *Giftpack*. These obligations are imposed by sections 30-125, 30-160 and 30-228 of the *Income Tax Assessement Act 1997*.

Michael Carmody

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Commissioner of Taxation and

Registrar of the Australian Business Register