### CS022C - Notice of endorsement for Charity Tax Concessions

PO Box 3373, Albury NSW 2640





Australian Government

Australian Taxation Office

Client enquiries Telephone: 1300 130 248

8 July 2005

COMMUNITY HOUSING LIMITED (COMMUNITY HOUSING LTD) GROUND FLOOR 16-18 ELLINGWORTH PD BOX HILL VIC 3128

Dear Organisation Manager

# Notification of endorsement for charity tax concessions For your information

Enclosed is your organisation's Notice of endorsement for charity tax concessions.

Please note the following points.

- 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's endorsement is based on the information it has supplied.
  Your organisation is required by law to notify the Tax Office in writing if its circumstances change and it ceases to be entitled to endorsement.
- The tax laws do not require any particular intervals between self-reviews, but we recommend a yearly review. Your organisation should also carry out a review if there are major changes to its structure or operations.

A charity can self assess its entitlement to fringe benefits tax and GST charity tax concessions up to 1 July 2005. After this date, your charity will only be eligible to access charity tax concessions available under these laws if it has been endorsed.

## For more information

We have a range of publications and services for non-profit organisations. Copies of the *Income tax guide for non-profit organisations* (NAT 7967) and other publications are available on the non-profit area of our website at www.ato.gov.au/nonprofit or by phoning us on **1300 130 248** between 8.00am and 6.00pm, Monday to Friday.

To keep up to date on key tax issues affecting the non-profit sector subscribe to receive our free electronic news service by using the email update link on our homepage at www.ato.gov.au

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

Yours faithfully

chael Carmon

Michael Carmody Commissioner of Taxation and Registrar of the Australian Business Register



Australian Government Australian Taxation Office

8 July 2005

#### Notice of endorsement for charity tax concessions

This endorsement notice has been issued to:

Name

### COMMUNITY HOUSING LIMITED

Australian business number

11 062 802 797

**COMMUNITY HOUSING LIMITED**, a **public benevolent institution**, is endorsed to access the following tax concessions from the dates shown:

- Income tax exemption from 1 July 2000 under Subdivision 50-B of the Income Tax Assessment Act 1997.
- GST concessions from 1 July 2005 under Division 176 of A New Tax System (Goods and Services Tax) Act 1999.
- FBT exemption from 1 July 2005 under section 123C of the Fringe Benefits Tax Assessment Act 1986.

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 the Tax Office in writing if it ceases to be entitled to endorsement.

I schael Carmon

Michael Carmody Commissioner of Taxation and Registrar of the Australian Business Register