



Australian Taxation Office

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Our Reference: SBI: ADVN/891042/900462951/14766

23 July 1998

Contact Officer: Phil Oates

Your Reference:

Prader-Willi Syndrome Association of Vic Inc
PO Box 838
RINGWOOD VIC 3134

Dear Sir/Madam

INCOME TAX: PRADER - WILLI SYNDROME ASSOCIATION OF VICTORIA INC

PUBLIC BENEVOLENT INSTITUTION STATUS

We refer to your recent enquiry/letter of 4 July 1998 concerning your organisation and public benevolent institution status.

Our records show that we have previously recognised Prader - Willi Syndrome Association of Victoria Inc as a public benevolent institution since 10 May 1990. As a public benevolent institution, Prader - Willi Syndrome Association of Victoria Inc is entitled to the following exemptions and approvals under Commonwealth taxation laws administered by the Commissioner:

- exemption from income tax under item 1.1 of section 50-5 of the *Income Tax Assessment Act 1997*;
- exemption from sales tax under item 140(c) of Schedule One to the *Sales Tax (Exemptions & Classifications) Act 1992*;
- exemption from fringe benefits tax under section 57A of the *Fringe Benefits Tax Assessment Act 1986*; and,
- gifts of \$2 and over are allowable income tax deductions to donors under item 4.1.1 in subsection 30-45(1) of the *Income Tax Assessment Act 1997*.

It will be of assistance to donors in claiming a deduction for their gifts if receipts bear the name of the organisation, as shown above, and the reference number DGR 900462951. Receipts for payments which are not donations should not make reference to tax deductibility so as to avoid the possibility of incorrect claims.

Should you wish to discuss this letter, please do not hesitate to telephone the officer named above.

IMPORTANT - PLEASE RETAIN THIS NOTICE FOR FUTURE REFERENCE.

Yours faithfully

A handwritten signature in cursive script, appearing to read "P Oates".

(P Oates)
for DEPUTY COMMISSIONER OF TAXATION