



FITZROY LEARNING NETWORK INC.
198 NAPIER ST
FITZROY VIC 3065

Our reference: 7107215669677
Phone: 1300 130 248
Client ID: 93 394 556 254

20 March 2018

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



20 March 2018

Notice of endorsement for charity tax concessions

This endorsement notice has been issued to:

Name **FITZROY LEARNING NETWORK INC.**
Australian business number **93 394 556 254**

FITZROY LEARNING NETWORK INC., a **registered 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*.

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

