



Australian Taxation Office

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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	UNIVERSITY OF SOUTH AUSTRALIA
Australian Business Number	37 191 313 308
Endorsement date of effect	01 July 2000
Provision for gift deductibility	item 1 of the table in section 30-15 of the <i>Income Tax Assessment Act 1997</i>
Item(s) in Subdivision 30-B of the <i>Income Tax Assessment Act 1997</i>	2.1.3 higher education institution within the meaning of the <i>Employment, Education and Training Act 1988</i> 2.1.1 public university

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 Assessment Act 1997*.

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