



NFP Sector Tax Concession Working Group Secretariat  
The Treasury  
Langton Crescent  
PARKES ACT 2600

Dear Sir / Madam,

**Submission in response to the Tax concessions for the not-for-profit sector – Discussion Paper  
November 2012**

Thank you for allowing input into how tax concessions for the NFP sector could be made fairer, simpler and more effective.

Golf Australia is the national sporting organisation and governing body for golf and represents around 1,450 golf clubs, 417,000 club golfers and all State and Territory amateur golf associations.

**CHAPTER 1 — INCOME TAX EXEMPTION AND REFUNDABLE FRANKING CREDITS**

3. *Should additional special conditions apply to income tax exemptions? For example, should the public benefit test be extended to entities other than charities, or should exemption for some types of NFP be subject to different conditions than at present?*

Golf Australia strongly opposes any additional special conditions applied to income tax exemptions. The suggestion that the public benefit test should be extended to entities other than charities would only increase the load of administration and red tape. The altruistic self assessment approach (for the encouragement of sport) is the most appropriate way for our golf clubs to assess for income tax exemptions.

7. *Should the ATO endorsement framework be extended to include NFP entities other than charities seeking tax exemption?*

Golf Australia strongly believes the current self assessment processes for our golf clubs is the most appropriate method of assessment. The endorsement framework would only burden clubs with additional administration.

**CHAPTER 5 — MUTUALITY, CLUBS AND SOCIETIES**

Golf Australia believes that all of its clubs should be assessed under the altruistic approach where all business within in the club is attributed to the encouragement of sport.

Golf clubs provide health and social benefits that help build better communities around Australia and therefore Golf Australia believes that the current tax exemptions for golf clubs are appropriate.

Regards,

Stephen Pitt  
CEO  
Golf Australia