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Supporting the HIV, Viral Hepatitis and Sexual Health Workforce

Manager – Philanthropy & Exemptions Unit
Indirect Tax Division
The Treasury
Langton Crescent
PARKES ACT 2600
Via email to NFPReform@treasury.gov.au

Dear Sir/Madam,

Restating and Standardising the Special Conditions for Tax Concession Entities (including the 'In Australia' conditions) – Exposure Draft Response

ASHM submits this letter in response to the Treasury's release of the revised exposure draft of legislation that will restate the 'In Australia' special conditions for tax concession entities.

ASHM's background

Our purpose

The Australasian Society for HIV Medicine (ASHM) is a charitable institution and a health promotion charity. It is a peak organisation of health professionals in Australia and New Zealand who work in HIV, viral hepatitis and sexually transmissible infections (STIs). ASHM draws on its experience and expertise to support the health workforce and to contribute to the sector, domestically and internationally.

Who we are

ASHM is a professional, not-for-profit, member-based organisation. It supports its members, sector partners and collaborators to generate knowledge and action in clinical management, research, education, policy and advocacy in Australasia and internationally. It is committed to quality improvement and its products and services are sought after by governments, members, health care workers and affected people. ASHM's dedicated membership, high-calibre staff and commitment to partnership assure its effectiveness in achieving its mission.

ASHM's response to the exposure draft: Concerns regarding DGR status for domestic and international work

ASHM, a health promotion charity, is endorsed as a DGR as a whole. The majority of ASHM's work is conducted in Australia, however, it is also endorsed to operate an Overseas Aid Gift Fund. Our understanding of the proposed legislation is that our endorsement as a DGR as a whole would be jeopardised by virtue of ASHM providing aid and development assistance to our international

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partners. ASHM international activities are supported by donations to the Overseas Aid Gift Fund, government, and private sector.

ASHM feels strongly that where an authority or institution conducts a fund covered by section 30-80 of the Act (e.g. overseas aid fund), overseas activities should be disregarded when assessing eligibility for whole of DGR endorsement.

ASHM understands that a number of other organisations, including the Australian Council for International Development (ACFID), share our concerns. ASHM supports the ACFID submission.

Yours Sincerely,



Ms Levinia Crooks
Chief Executive Officer, ASHM

Friday, 11 May 2012