

17 July 2017

Senior Adviser Individuals and Indirect Tax Division The Treasury Langton Crescent Parkes ACT

By email (DGR@treasury.gov.au) and by post

Dear Sir / Madam

Tax Deductible Gift Recipient Reform Opportunities

The Association of Independent Schools of South Australia (AISSA) represents the interests of 99 South Australian Independent schools with an enrolment in excess of 47,200. The AISSA has consulted with its membership on the proposals outlined in the Tax Deductible Gift Recipient Reform Opportunities Discussion Paper.

Feedback from member schools indicated that as a general principle it was considered reasonable for all DGRs to be registered charities by the Australian Charities and Not-for-profits Commission (ACNC) provided that a significant transition period was put in place to enable this shift. The level of information currently requested on the Annual Information Statement (AIS) is considered appropriate and the AISSA would be concerned about any proposals to place additional reporting burdens on all charities simply because of the perceived actions of particular groups.

Member schools also supported the amalgamation of the four registers. Concern was, however, expressed that there would be an increase in red tape arising from a number of the proposals, in particular, the introduction of a formal rolling review program and undertaking of annual certifications. Schools are currently heavily regulated both at State and Commonwealth levels and the AISSA would strongly oppose any duplication of current regulatory processes.

It was further stressed that schools and associated groups should not lose access to DGR status simply as a result of under-utilisation.

Yours sincerely

Carolyn Grantskalns Chief Executive