

Ref: S1111

11 May 2012

Manager
Philanthropy and Exemptions Unit
Indirect Tax Division
The Treasury
Langton Crescent
PARKES ACT 2600

Dear Sir / Madam,

Restating the 'in Australia' special conditions for tax concession entities – revised exposure draft

The Consumers Health Forum of Australia (CHF) welcomes the opportunity to provide comments on the Treasury's Consultation Paper, *Restating and standardising the special conditions for tax concession entities*.

CHF is the national peak body representing the interests of approximately two million Australian healthcare consumers. CHF works to achieve safe, quality, timely healthcare for all Australians, supported by accessible health information and systems.

CHF welcomes the measures to ensure that taxation concessions to charitable and not-for-profit organisations are properly targeted and that funds remitted overseas (whether through the established overseas aid and development framework, or in any other way) are not used for improper purposes.

CHF supports the position outlined in the Community Council for Australia's submission and commends the Treasury for engaging in this consultation process.

Yours sincerely,



Carol Bennett
CHIEF EXECUTIVE OFFICER