

EXPOSURE DRAFT

1 Inserts for
2 **Tax Laws Amendment (2010 Measures**
3 **No. 3) Bill 2010: Gifts to fire brigades**
4

EXPOSURE DRAFT (23/04/2010)

5

Commencement information

Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details

1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	
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2. Schedule X	The day this Act receives the Royal Assent.	
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Schedule X—Deductible gift recipients

Income Tax Assessment Act 1997

1 Section 30-102

Repeal the section, substitute:

30-102 Fire and emergency services

This table sets out general categories of fire and emergency services recipients.

Fire and emergency services—General

Item	Fund, authority or institution	Special conditions
12A.1.1	a *government entity that has statutory responsibility for the coordination of volunteer fire brigades or state emergency services	the gift or contribution must be made for the purposes of supporting the coordination of volunteer fire brigades or state emergency services
12A.1.2	a public fund which satisfies all of the following requirements: (a) the fund is established and maintained by a *government entity covered by item 12A.1.1; (b) the fund is established and maintained solely for the purpose of supporting the volunteer based emergency service activities of non-profit entities or government entities; and (c) the principal activities of the entities are that they provide volunteer based	none

Fire and emergency services—General

Item	Fund, authority or institution	Special conditions
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emergency services that are regulated by a *State law or a *Territory law

12A.1.3	a public fund which satisfies the following requirements: (a) the fund is established and maintained by a non-profit entity or *government entity; (b) the principal activity of the entity is that it provides volunteer based emergency services that are regulated by a *State law or a *Territory law; and (c) the fund is established and maintained solely for the purpose of supporting the volunteer based emergency service activities of the entity	none
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1 **2 Subsection 30-315(2) (table items 2AB, 2AC, 30A, 40AA,**
2 **49C, 94AA, 112AB, 112AC, 112AD, 112AE, 112E and**
3 **121B)**

4 Repeal the items.

5 ***Income Tax (Transitional Provisions) Act 1997***

6 **3 After section 30-25**

7 Insert:

8 **30-102 Fund, authorities and institutions taken to be endorsed**

9 (1) The authorities and institutions listed in this table are taken to have
10 been endorsed by the Commissioner of Taxation for the purposes

EXPOSURE DRAFT

Schedule X

1 of item 12A.1.1 of the table in section 30-102 of the *Income Tax*
2 *Assessment Act 1997* under section 30-120 of that Act.

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Item	Fund, authority or institution	Established under legislation of the following State or Territory
1	State Emergency Service	New South Wales
2	Country Fire Authority	Victoria
3	Victoria State Emergency Service	Victoria
4	Queensland Fire and Rescue Service	Queensland
5	State Emergency Service	Queensland
6	Fire and Emergency Services Authority of Western Australia	Western Australia
7	State Emergency Service South Australia	South Australia
8	Tasmania Fire Service	Tasmania
9	State Emergency Service	Tasmania
10	ACT Rural Fire Service	Australian Capital Territory
11	ACT State Emergency Service	Australian Capital Territory

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(2) The fund listed in this table is taken to have been endorsed by the
5 Commissioner of Taxation for the purposes of item 12A.1.2 of
6 section 30-102 of the *Income Tax Assessment Act 1997* under
7 section 30-120 of that Act.

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Item	Fund, authority or institution	Established under legislation of the following State or Territory
1	CFA & Brigades Donations Fund	Victoria

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(3) The fund, authorities and institutions referred to in subsections (1)
10 and (2) are taken to have been endorsed on the day this section
11 commences.

12 **4 Application of amendments**

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The amendments made by this Schedule apply in relation to gifts or
14 contributions made on or after the commencement of this Schedule.