



JAMES COOK UNIVERSITY OF NORTH  
QUEENSLAND  
DIRECTOR RESOURCES  
JAMES COOK UNIVERSITY  
TOWNSVILLE QLD 4811

**Date of Issue**  
15 August 2000

**Client Enquiries**  
Telephone: 13 24 78

## Notification for endorsement as a deductible gift recipient

You have recently applied for endorsement as a deductible gift recipient (DGR).

Please find enclosed your DGR notification. The fact that you have been endorsed as a DGR, together with the date or period of effect, will be shown on the Australian Business Register. This information will be publicly available.

Your endorsement is based on the information you have supplied. You are required to notify the Commissioner of Taxation should you cease to be entitled to endorsement as a DGR. This is a requirement of section 30-160 of the *Income Tax Assessment Act 1997*. The Australian Taxation Office (ATO) publication entitled *GiftPack* explains the conditions for entitlement to endorsement.

Should you require any further information the ATO has available a range of publications to assist you. You can obtain a copy of the *GiftPack* and other publications by calling the business Tax Reform Infoline on 13 24 78 or from our website at [www.taxreform.ato.gov.au](http://www.taxreform.ato.gov.au). You should contact the Tax Reform Infoline if you need further assistance.

A handwritten signature in black ink that reads 'Michael Carmody'.

Michael Carmody  
Commissioner of Taxation and  
Registrar of the Australian Business Register



Australian Taxation Office

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## Endorsement as a deductible gift recipient

Endorsement as a deductible gift recipient under Subdivision 30-BA of the *Income Tax Assessment Act 1997* is provided as detailed below.

Name	JAMES COOK UNIVERSITY OF NORTH QUEENSLAND
Australian Business Number	46 253 211 955
Endorsement date of effect	1 July 2000
Provision for gift deductibility	item 1 of the table in section 30-15 of the <i>Income Tax Assessment Act 1997</i> .
Item(s) in Subdivision 30-B of the <i>Income Tax Assessment Act 1997</i>	2.1.1 public university

The fact that you have been endorsed, together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar.

Endorsement imposes certain obligations on the endorsed entity. The obligations include the maintenance of a gift fund, advising the ATO when entitlement to endorsement ceases, and inclusion of certain details on receipts. Each of these is explained in the ATO publication *Giftpack*. These obligations are imposed by sections 30-125, 30-160 and 30-228 of the *Income Tax Assessment Act 1997*.

Michael Carmody  
Commissioner of Taxation and  
Registrar of the Australian Business Register