



18 January 2013

Notice of endorsement for charity tax concessions

This endorsement notice has been issued to:

Name	AUSIMED LIMITED
Australian business number	77 159 305 236

AUSIMED LIMITED, a **registered health promotion charity**, is endorsed to access the following tax concessions from the dates shown:

- **Income tax exemption** from **18 October 2012** under Subdivision 50-B of the *Income Tax Assessment Act 1997*.
- **GST concessions** from **18 October 2012** under Division 176 of *A New Tax System (Goods and Services Tax) Act 1999*.
- **FBT exemption** from **18 October 2012** under section 123D of the *Fringe Benefits Tax Assessment Act 1986*.

As an endorsed HPC, benefits your organisation provides to its employees are exempt from FBT where the total grossed-up value of certain fringe benefits for each employee during the FBT year is \$30,000 or less.

If the grossed-up value of benefits received by the employees of your organisation exceeds the threshold, your organisation is liable for FBT on the excess amount.

Reportable fringe benefits

If the value of certain fringe benefits provided to your organisation's employees exceeds \$2,000 in an FBT year, your organisation is required to record the grossed-up taxable value of those benefits on its employee's payment summary for the corresponding income year. This requirement applies even if your organisation is not liable to pay FBT.

Your organisation's endorsement to access charity tax concessions, together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar at www.abn.business.gov.au

Your organisation must notify the Tax Office in writing if it ceases to be entitled to endorsement.

Chris Jordan
Commissioner of Taxation and
Registrar of the Australian Business Register



18 January 2013

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	AUSIMED LIMITED
Australian business number	77 159 305 236
Endorsement date of effect	2 July 2012
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>	1.1.6 registered health promotion charity

Your organisation's endorsement as a deductible gift recipient, together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar at www.abn.business.gov.au

Your organisation must notify the Tax Office in writing if it ceases to be entitled to endorsement.

Chris Jordan
Commissioner of Taxation and
Registrar of the Australian Business Register