

Dear Sir,

Thank you for the opportunity to comment on this review.

I am concerned with not-for-profit organisations, having been employed by and volunteered on Boards of non-profit charitable organisations for more than 20 years.

The comment in the consultation paper about the uneven application of tax concessions is apt. This is a widespread problem where some NFPs receive many concessions and others do not. Many organisations are not aware that they may apply for exemption from land tax, car registration and duties. A difficulty is knowing what concessions may apply and then how to apply for them.

It would be much easier if there were a checklist that organisations can use when they apply for tax exemption or charitable status that shows what they may be eligible for and how they apply. Ideally, it could become part of the process of applying for income tax exemption or charitable status, although there may need to be some collaboration between the States and Commonwealth for this to occur.

Yours sincerely,

Karen Frost