



ZOOLOGICAL PARKS AND GARDENS BOARD  
(ROYAL MELBOURNE ZOOLOGICAL GARDENS)  
PO BOX 74  
PARKVILLE VIC 3052



**Date of Issue**  
8 June 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) for the operation of a fund, authority or institution.

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

Please note that your endorsement applies only for the operation of your fund, authority or institution named in the notification. It does not apply to the whole of your activities. This means that income tax deductions are available only where gifts are made to the fund, authority or institution named and not for gifts made to your organisation as a whole (unless your organisation is separately endorsed).

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 for the operation of this fund, authority or institution. 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.

If you have also applied for endorsement as a DGR for the operation of another fund, authority or institution you will receive separate notification.

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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8 June 2000

## 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 for the operation of a fund, authority or institution as detailed below.

Name	ZOOLOGICAL PARKS AND GARDENS BOARD
Australian Business Number	96 913 959 053
Name of fund, authority or institution to which endorsement relates	ROYAL MELBOURNE ZOOLOGICAL GARDENS
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 4 of the table in section 30-15 of the <i>Income Tax Assessment Act 1997</i> Subdivision 30-D of the <i>Income Tax Assessment Act 1997</i>
Item(s) in Subdivision 30-B of the <i>Income Tax Assessment Act 1997</i>	12.1.3 public museum

The fact that you have been endorsed for the operation of the above named fund, authority or institution, 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. For each fund, authority or institution for which the entity is endorsed 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





ZOOLOGICAL PARKS AND GARDENS BOARD  
(SIR COLIN MACKENZIE ZOOLOGICAL PARK)  
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PARKVILLE VIC 3052

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Name of fund, authority or institution to which endorsement relates	SIR COLIN MACKENZIE ZOOLOGICAL PARK
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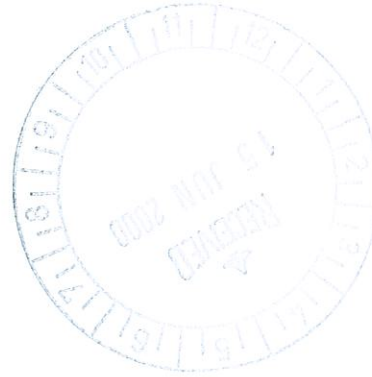
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