



1 November 2013

Notice of endorsement for charity tax concessions

This endorsement notice has been issued to:

Name	CINEMA INDUSTRY BENEVOLENT FUND OF VICTORIA INC
Australian business number	28 604 010 935

CINEMA INDUSTRY BENEVOLENT FUND OF VICTORIA INC, a registered public benevolent institution, is endorsed to access the following tax concessions from the dates shown:

- **Income tax exemption from 1 July 2000** under Subdivision 50-B of the *Income Tax Assessment Act 1997*.
- **GST concessions from 1 July 2005** under Division 176 of *A New Tax System (Goods and Services Tax) Act 1999*.
- **FBT exemption from 1 July 2005** under section 123C of the *Fringe Benefits Tax Assessment Act 1986*.

As an endorsed PBI, 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 this 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



1 November 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	CINEMA INDUSTRY BENEVOLENT FUND OF VICTORIA INC
Australian business number	28 604 010 935
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>	4.1.1 registered public benevolent institution 4.1.3 public fund for relief of persons in Australia in necessitous circumstances

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