



7 November 2008

**Notice of endorsement for charity tax concessions**

This endorsement notice has been issued to:

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Name	<b>KHEMARARANGSI BUDDHIST TEMPLE OF THE ACT INCORPORATED</b>
Australian business number	<b>59 458 534 934</b>

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**KHEMARARANGSI BUDDHIST TEMPLE OF THE ACT INCORPORATED**, a charitable institution, is endorsed to access the following tax concession from the date shown:

- **Income tax exemption** from **1 July 2001** under Subdivision 50-B of the *Income Tax Assessment Act 1997*.

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](http://www.abn.business.gov.au)

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

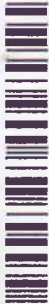
Michael D'Ascenzo  
Commissioner of Taxation and  
Registrar of the Australian Business Register



**Australian Government**  
**Australian Taxation Office**

Client enquiries  
Telephone: 1300 130 248

7 November 2008



KHEMARARANGSI BUDDHIST TEMPLE OF THE  
ACT INCORPORATED  
(KHEMARARANGSI BUDDHIST TEMPLE OF THE A)  
3 ARKELL PLACE  
CHARNWOOD ACT 2615

Dear Organisation Manager

**Notification of endorsement for charity tax concessions  
For your information**

Enclosed is your organisation's *Notice of endorsement for charity tax concessions*.

Please note the following points.

- 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](http://www.abn.business.gov.au)
- Your organisation's endorsement is based on the information it has supplied. Your organisation is required by law to notify the Tax Office in writing if its circumstances change and it ceases to be entitled to endorsement.
- The tax laws do not require any particular intervals between self-reviews, but we recommend a yearly review. Your organisation should also carry out a review if there are major changes to its structure or operations.

A charity can self assess its entitlement to fringe benefits tax and GST charity tax concessions up to 1 July 2005. After this date, your charity will only be eligible to access charity tax concessions available under these laws if it has been endorsed.

**For more information**

We have a range of publications and services for non-profit organisations. Copies of the *Income tax guide for non-profit organisations* (NAT 7967) and other publications are available on the non-profit area of our website at [www.ato.gov.au/nonprofit](http://www.ato.gov.au/nonprofit) or by phoning us on **1300 130 248** between 8.00am and 6.00pm, Monday to Friday.

To keep up to date on key tax issues affecting the non-profit sector subscribe to receive our free electronic news service by using the subscribe link on our homepage at [www.ato.gov.au](http://www.ato.gov.au)

If your organisation has also applied for other endorsements you will receive separate notification.

Yours faithfully

Michael D'Ascenzo  
Commissioner of Taxation and  
Registrar of the Australian Business Register



## IMPORTANT NOTICE


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### Refund of franking credits

As your organisation has been endorsed as:

- an income tax exempt charity
- an income tax exempt fund (ITEF), or
- a deductible gift recipient (DGR)

you may now be entitled to apply to the Tax Office for a refund of franking credits. Certain eligibility criteria apply.

 Please ignore this notice if you do not have investments with Australian or New Zealand entities that have issued franked dividends or distributions with Australian franking credits attached to them, as you are not entitled to any refund.

Franking credits arise for shareholders when certain resident Australian entities pay income tax on their taxable income and distribute their after-tax profits by way of franked dividends. These franked dividends have franking credits attached. If your organisation has received a dividend from a New Zealand company with Australian franking credits attached to it you may also be able to obtain a refund of those credits.

If your organisation has received franked dividends either directly as a shareholder, or indirectly as a beneficiary of a trust, it may be entitled to a refund of the franking credits attached to those franked dividends.

Eligibility for this refund commences from the date of effect from which your organisation has been endorsed as income tax exempt or as a DGR. This means that if you have received franking credits on or after the date your organisation was endorsed, you may be entitled to a refund.

If you think your organisation is eligible for a refund of franking credits and wish to obtain a refund application package, please phone the Tax Office on:

- **1300 720 092** and quote NAT number 6715 (for refunds relating to the year ending 30 June 2005, and later years), or
- **1300 130 248** (for refunds relating to the year ending 30 June 2004, and prior years).

Michael D'Ascenzo  
Commissioner of Taxation and  
Registrar of the Australian Business Register