



Australian Taxation Office

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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	MUSLIM AID AUSTRALIA INC
Australian business number	23 056 512 958
Name of fund, authority or institution to which endorsement relates	MUSLIM AID AUSTRALIA INC OVERSEAS AIDFUND
Endorsement date of effect	10 January 2001
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>	9.1.1 overseas aid fund

The fact that you have been endorsed for the operation of the above named fund, authority of 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 Commissioner of Taxation when entitlement to endorsement ceases, and inclusion of certain details on receipts. Each of these is explained in the Tax Office publication *Giftpack for deductible gift recipients & donors*. 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