



COMMISSIONER OF TAXATION

CANBERRA, A.C.T. 2600
TELEPHONE 63 9111
TELEX 62187

REFERENCE: 4 83/3286

Entered in PCG

Messrs Deloitte Haskins & Sells,
Chartered Accountants,
P.O. Box 38,
PARRAMATTA. N.S.W. 2150

Dear Sir,

INCOME TAX : THE CENTRE FOR INDEPENDENT STUDIES LIMITED

Your reference : 311107

I refer to your letter of 21 July 1982 concerning the question whether any income derived by The Centre is exempt from income tax under section 23(e) of the Income Tax Assessment Act. The delay in replying to your letter is regretted.

The information supplied has now been examined and it has now been accepted that the main object of The Centre is the advancement of education, which is a valid charitable object. Accordingly, The Centre is accepted as a charitable institution and any income it derives will be treated as exempt from income tax under section 23(e) of the abovementioned Act.

Yours faithfully,

(B. TAYLOR)
Senior Assistant Commissioner

Council for Jewish Education in Schools and to public funds established and maintained by a Roman Catholic archdiocesan or diocesan authority exclusively for the purpose of providing religious instruction in government schools in Australia.

- (18) Gifts to certain overseas aid funds (see ¶16-050).
- (19) In addition to the above general categories of funds, authorities and institutions, gifts to the following nominated donees are deductible:

9th Australian Division Memorial of Participation (Alamein) Fund (gifts made after 14 June 1987 and before 1 July 1989); Academy of the Social Sciences in Australia Incorporated; Amnesty International; Art Gallery Society of N.S.W.; Australian Academy of the Humanities for the Advancement of Scholarship in Language, Literature, History, Philosophy and the Fine Arts; Australian Academy of Science; Australian Academy of Technological Sciences (gifts made after 19/8/86); Australian Administrative Staff College; Australian and New Zealand Association for the Advancement of Science; Australian College of General Practitioners; Australian College of Obstetricians and Gynaecologists; Australian College of Occupational Medicine (gifts made after 19/8/86); Australian Conservation Foundation Inc.; Australian Elizabethan Theatre Trust; Australian-Hellenic Memorial Trust Fund (gifts made after 30 March 1987 and before 1 July 1989); Australian Institute of International Affairs; Australian National Travel Association; Australian Postgraduate Federation in Medicine; Australian Sports Aid Foundation; Australiana Fund; Boy Scouts Association (now known as Scout Association of Australia);

- X Centre for Independent Studies; Child Accident Prevention Foundation; College of Nursing, Australia; College of Pathologists of Australia; College of Radiologists of Australasia; Connellan Airways Trust; Duke of Edinburgh's Study Conference Account; Girl Guides Association of Australia (formerly known as Girl Guides Association); Greening Australia Limited (formerly known as United Nations Association of Australia Decade of Trees Greening Australia); Herbert Vere Evatt Memorial Foundation Incorporated; Ian Clunies Ross Memorial Foundation; Industrial Design Council of Australia; Korean and South East Asian and Vietnam War Memorial Anzac Square Trust Fund (gifts made after 14 June 1987 and before 1 July 1989); Lionel Murphy Foundation (gifts made after 23 April 1987);

Marcus Oldham Farm Management College, where the gift is made for purposes or facilities (including residential accommodation) which have been certified as relating to tertiary education; National Parks Association of New South Wales, the Victorian National Parks Association, the Victoria Conservation Trust, the National Parks Association of Queensland, The Nature Conservation Society of South Australia Incorporated, the National Parks Foundation of South Australia Incorporated, the Western Australian National Parks and Reserves Association Incorporated, the Tasmanian Conservation Trust Incorporated, the National Parks Association of the Australian Capital Territory Incorporated; National Safety Council of Australia; National Trusts of Qld. and S.A.; National Trusts of Australia (N.S.W.), (Vic.), (W.A.), (Tas.),