

Individuals and Indirect Tax Division The Treasury Langton Crescent PARKES ACT 2600 24th February 2018

By email: ACNCRewiew@treasury.gov.au

Dear Sirs,

I have only recently learned that Charities and Not for profit entities in Australia do not automatically have DGR (direct gift recipient) status but must submit application to gain such status. This appears to me to be an oxymoron!

I hope that your review can address and remove this nonsensical additional legislative burden - which can be quite costly and time consuming- from charities and not of profits in Australia.

Yours faithfully,

Muriel Soden.