



25 May 2010

Manager  
Philanthropy and Exemptions Unit  
Personal and Retirement Income Division  
The Treasury  
Langton Crescent  
PARKES ACT 2600

Dear Sir,

### **Re Exposure Draft-Extending Gift Deductibility to Volunteer Fire Brigades**

Firstly I apologise that our submission is one day after the closing date but I seek your understanding that we have had pressing commitments to the Royal Commission into the Black Saturday Bushfires as one of the parties with leave to appear.

We are generally in favour of the proposed changes to the Act as our interpretation is it will give fire brigades in other states access to DGR status similar to that which we have in Victoria. It will also enable brigades in Victoria to establish a DGR fund in their own right should they not wish to continue through the central fund administered on their behalf by CFA.

It is also noted that the changes do not displace the PBI status of those volunteer based emergency service units that are presently endorsed as PBIs in their own right.

It is our view that consideration should be given to expanding the legislation to accommodate the not for profit representative state bodies of volunteer emergency services entities such as volunteer fire brigades and SES units. The membership and management of these bodies is solely made up of volunteers and their brigade or unit. They are established for no other reason than to represent the views and interests of their volunteer constituents. These bodies provide an important role in liaising with state authorities and government on behalf of volunteers.

Finally we commend the decision to have a national position on DGR status for all volunteer emergency services. Should you wish further information we would be happy to supply same.

Yours sincerely

Bob MacDonald  
**EXECUTIVE OFFICER**

