



Australian Men's Shed Association
SHOULDER TO SHOULDER

The Manager, Indirect Taxes and Not-for-Profit Unit
Individuals and Indirect Tax Division
Langton Crescent
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February 13th 2020

Deductible Gift Recipient Category – Community Sheds

The Australian Men's Shed Association (AMSA) was formalised in 2007 as a body to provide practical support to the development of Men's Sheds. Currently the AMSA has 1087 Men's Sheds registered throughout Australia and has partner organisations operating in twelve other countries internationally supporting another 2500 Men's Sheds, all based on this uniquely Australian innovation.

As a national support organisation for Men's Sheds, over the years, the AMSA has continued to seek support for such legislation that would allow Sheds to qualify for a category of DGR that acknowledged Sheds objectives and are consistent with the AMSA definition of a Shed.

The AMSA fully supports the principles of this definition as stated in Schedule 3 Subsection 995-1 (1) as being consistent to the definition within AMSA's criteria.

Historically some Sheds have previously obtained DGR through an application within the category of a Health Promotion Charity. The number of Sheds being successful within this category has been minimal and Sheds do not require all of the components of the HPC status.

Sheds have a requirement for DGR status for the purpose of:

- Being able to accept donations for the Shed
- Having the ability to attract donors by having the capacity to supply the donor with a Tax Deductible Receipt
- An eligibility to apply for benevolent and corporate grants that specifically require the applicant to be recognised with DGR status as part of the applicant's eligible criteria.

Although the AMSA maintains rigid processes of criteria and qualification on membership, the overall majority of Men's Sheds in Australia operate as an independent public institution and the AMSA has no governing authority over Sheds. Our role is one of advice, support and advocacy.

The AMSA acknowledges and fully supports the roles of the Australian Charities and Not for Profits Commission and the Australian Taxation Office in endorsing applications.

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Since the announcement of this DGR category the response from the Sheds has been one of extreme appreciation and jubilation. According to the AMSA Annual Shed Survey (currently open) 73% of Sheds intend to apply for DGR status.

The AMSA is also satisfied that the legislation has addressed our concerns of associated risk and the goodwill and brands of Men's Sheds and Women's Sheds are significantly protected.

In conclusion, the Australian Men's Shed Association would like to express our sincere gratitude to the Department of Treasury, the Australian Charities and Not for Profits Commission and the Australian Taxation Office and all of those within for working with AMSA and all stakeholders in listening to our needs and requirements. We would also like to acknowledge those within the Parliament of Australia who worked on our behalf to make this legislation happen.

This legislation is a significant milestone for the future sustainability of the broader Shed movement.

The Australian Men's Shed Association fully supports the proposed draft legislation as published.

Regards

David Helmers
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Australian Mens Shed Association

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