



Australian Government

The Treasury

EXTENDING GIFT DEDUCTIBILITY TO VOLUNTEER FIRE BRIGADES

SUMMARY OF CONSULTATION PROCESS

The Government announced on 28 February 2010 that it would extend access to tax deductible donations to all volunteer fire brigades.

This measure will be included in Tax Laws Amendment (2010 Measures No. 4) Bill 2010, which is scheduled for introduction into Parliament on 23 June 2010.

Consultation process

Consultation on the draft legislation was conducted between 4 May 2010 and 25 May 2010. Eleven submissions were received in response to the public consultation. Ten of these submissions were not confidential.

Submissions can be viewed on the [Treasury website](#).

Summary of key issues

Public consultation on the draft legislation yielded responses from volunteer fire brigade coordinating bodies and representative associations as well as brigades themselves. Overall, respondents support the Government's decision to widen access to the deductible gift concession and the adoption of a flexible model which allows brigades to decide for themselves the most efficient method of collecting donations.

Given the generally positive response only minor changes were made to the legislation following consultation. Additional description was added to the Explanatory Memorandum to clarify the activities of volunteer fire brigades and related emergency services.

Feedback

Feedback on the consultation process for this measure can be forwarded to consultation@treasury.gov.au. Alternatively, you can contact Ms Sandra Roussel, Manager, Philanthropy and Exemptions Unit on 02 6263 3357.

Thank you to all participants in the consultation process.