



ABN and GST registration - flexibility -

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Charities Consultative Committee

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Can a non-profit sub-entity of an entity that is endorsed as a tax concession charity apply the GST concessions that the parent entity has access to?

1. Yes. Since 1 July 2005, charities must be endorsed as a tax concession charity in order to access income tax, fringe benefits tax and GST concessions.
2. A non-profit sub-entity cannot be endorsed as a tax concession charity in its own right because it is only recognised as a separate entity for GST purposes. For all other purposes including income tax, it is treated as part of the parent entity. Consequently, the non-profit sub-entity is entitled to access the GST concessions where the parent entity has been endorsed as a tax concession charity.