



**THE HON DR ANDREW LEIGH MP**  
**ASSISTANT MINISTER FOR COMPETITION, CHARITIES AND TREASURY**  
**ASSISTANT MINISTER FOR EMPLOYMENT**

Ref: MS23-002636

Mr Ian Gibson  
The Headstone Project South Australia Incorporated

*By email:* \_\_\_\_\_

Dear Mr Gibson

Thank you for your proposal seeking to specifically list The Headstone Project South Australia Incorporated in the income tax law as a deductible gift recipient (DGR).

I commend The Headstone Project South Australia Incorporated for its good work on ensuring the dignified commemoration of World War One servicemen, servicewomen, and personnel.

Your proposal on behalf of The Headstone Project South Australia Incorporated for specific listing as a DGR was considered by the Government through the 2023-24 Mid-year Economic and Fiscal Outlook process, but unfortunately was not successful.

In order to be a DGR, an organisation must fall within one of the general categories set out in the gift provisions of the *Income Tax Assessment Act 1997* or be specifically listed by name under those provisions. There are over 30,000 DGRs, but only around 230 are specifically listed.

A proposal for specific listing is a policy proposal for legislative change. Merits review is not available, as specific listing does not involve administrative decision-making.

You may be interested to know that the Productivity Commission's draft report into philanthropy has recommended reforms to streamline the DGR process by which charities receive DGR status.

I would encourage you to provide feedback to the Productivity Commission regarding ways in which policy settings relating to philanthropy, including the DGR framework, could support your important work.

Yours sincerely

Andrew Leigh