



New South Wales

Anzac Memorial (Building) Amendment By-law 2015

under the

Anzac Memorial (Building) Act 1923

His Excellency the Governor, with the advice of the Executive Council, has approved the following By-law made by The Trustees of the Anzac Memorial Building under the *Anzac Memorial (Building) Act 1923*.

DAVID ELLIOTT, MP
Minister for Veterans Affairs

Explanatory note

The object of this By-law is to require The Trustees of the Anzac Memorial Building (the *trustees*) to maintain a gift fund to which tax deductible donations may be made. This will enable the trustees to comply with requirements imposed by the *Income Tax Assessment Act 1997* of the Commonwealth relating to the trustees' endorsement as a deductible gift recipient under that Act for operating a public museum. Gifts made to the fund are to be used principally to maintain the war museum within the Anzac Memorial Building in Hyde Park and to promote the understanding of, and conduct community education about, Australia's military history and heritage.

This By-law is made under section 9 of the *Anzac Memorial (Building) Act 1923*.

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Anzac Memorial (Building) Act 1923

The Trustees of the Anzac Memorial Building hereby make the following By-law:

1 Name of By-law

This By-law is the *Anzac Memorial (Building) Amendment By-law 2015*.

2 Commencement

This By-law commences on the day on which it is published on the NSW legislation website.

Schedule 1 **Amendment of Anzac Memorial (Building) By-laws 1937**

[1] **By-law 2A**

Insert after by-law 2:

- 2A** (1) The trustees are to maintain a not-for-profit gift fund, to be called the *Anzac Memorial Gift Fund*.
- (2) The *principal purpose* of the Anzac Memorial Gift Fund is the establishment or maintenance (or both) of a war museum as part of the memorial building, and, in connection with the museum, the promotion of the understanding of, and the conduct of community education about, Australia’s military history and heritage.
- (3) The trustees are to do the following:
- (a) issue receipts for accountable gifts to the Anzac Memorial Gift Fund,
- (b) hold in the Anzac Memorial Gift Fund all (and only) accountable gifts,
- (c) use accountable gifts only for the principal purpose of the Anzac Memorial Gift Fund,
- (d) keep records of all transactions relevant to the trustees’ endorsement as a deductible gift recipient for operating a public museum,
- (e) transfer any accountable gifts to a deductible gift recipient (or a deductible gift recipient that operates a fund, authority or institution) whose principal purpose is similar to the principal purpose of the Anzac Memorial Gift Fund upon the winding up of the trustees or the revocation of the trustees’ endorsement as a deductible gift recipient, whichever occurs first.

- (4) In this by-law:

accountable gifts means gifts, contributions, money or property referred to in section 30-130 (1) (a)–(c) of the *Income Tax Assessment Act 1997* of the Commonwealth.

deductible gift recipient has the same meaning as in the *Income Tax Assessment Act 1997* of the Commonwealth.

[2] **By-laws 3 and 4**

Omit “All” wherever occurring. Insert instead “Subject to by-law 2A, all”.