



The Australian Carriage Driving Society Inc.

ABN 28 794 114 302

All correspondence to:
Federal Secretary: Mrs Sue Waters
4 Centre Ave, BITTERN VIC 3918
Email: sue_waters@optusnet.com.au

3/8/2016

Dear Members,

Re: ACDS Fees and GST

At the ACDS Annual General Meeting on Saturday 9th July, the members present and voting by proxy accepted a recommendation that the ACDS membership fees be increased for 2016-2017.

The principal reason for this increase is that the ACDS is now required to register for, and pay, GST on income received.

This change of status for the organisation is a result of the forecast to exceed the \$150,000 income threshold for not-for-profit organisations in the coming year.

On the one hand this is a positive in that it indicates the ACDS is continuing to grow, however it is also recognised that an increase in fees will always be an impost for members.

The change in GST status will also result in some necessary administrative changes, as the ACDS is now required to issue a Tax Invoice when it receives income, so members will see some changes to the membership form this year as a result. It is important that only the correct membership form for 2016/2017 is used.

It is also important to note that this change only affects the Federal body – ACDS State Branches and ACDS Affiliated Clubs are not included in this change and are not required to collect or remit GST in their own right.

To avoid confusion and simplify the process, ACDS Federal fees will now be quoted as 'GST inclusive'. The Federal Secretary has forwarded details of the membership fees for 2016 / 2017, and the membership form for 2016/2017 to State Branches.

What does this mean for members?

The ACDS is required to charge GST on all aspects of its income. This includes Membership Fees, Horse Registrations, One Activity Memberships, Journal income, etc.

The Federal component of the Membership Fees, Horse Registration Fee, One Activity Membership Fee and journal income are GST inclusive. This means the fee already includes the GST.

If you require a Tax Invoice for your personal records, you should retain a copy of the relevant completed form.

What does the State/Club Secretary or Treasurer need to do?

Membership Application/Renewal Form

You need to use the new Membership Application/Renewal Form that has been sent out by the Federal Secretary. It contains important information that the Australian Taxation Office require to be included on this type of form. If we do not include it on the form, we may put the ACDS at risk of non-compliance with the taxation laws.

Please do not use prior year's forms – they should be destroyed.

Horse Registrations, One Activity Memberships

Once again, please use the new forms that will be sent out by the Federal Secretary and available on the federal website.

If you have any questions regarding this change, please contact the Federal Secretary.

Yours sincerely,

Brendan Dwyer
ACDS Federal President

The information contained in or attached to this document/email is intended solely for the use of the named recipient(s) and is confidential or privileged. If you are not the intended recipient, any use, disclosure or copying of this information is unauthorised and prohibited. If you have received this document/email in error please notify the sender. This document/email is copyright by the ACDS and may not be reproduced or published without the permission of the ACDS.