

**Breakdown by NRAS Year and by State and Territory of the number of elections made by an entity to receive an incentive as a tax offset certificate.**

	N2008-2009	N2009-2010	N2010-2011	N2011-2012	N2012-2013	N2013-2014	N2014-2015	N2015-2016
ACT	-	-	-	-	1	1	1	-
NSW	1	4	2	-	1	1	1	-
NT	-	-	-	-	1	1	-	-
QLD	2	1	1	1	1	1	-	-
SA	1	1	3	1	-	-	-	-
TAS	1	1	-	1	-	-	-	-
VIC	1	-	-	-	2	2	-	-
WA	-	-	-	1	1	-	-	-

Please note:

1. The *National Rental Affordability Scheme Regulations 2008* (the Regulations) were amended on 3 July 2013 to provide charities with the flexibility to choose how they receive their incentive. Prior to the amendment, endorsed charities could only receive the NRAS incentive as a tax offset certificate if they elected to do so at the time an offer of incentives was made.
2. The table details the first occasion where an approved participant, that is a charity, elected to receive an NRAS incentive as a tax offset. Once the election has been made, it applies to all future NRAS years, unless the approved participant chooses to revoke their election.