

Endorsement as a deductible gift recipient

How to complete the *Application for endorsement as a deductible gift recipient* (NAT 2948)



Make sure the application is signed and dated before it is lodged. Unsigned applications will be returned to you.



Endorsement gives your organisation access to deductible gift recipient status



For more information visit www.ato.gov.au/nonprofit

OUR COMMITMENT TO YOU

We are committed to providing you with advice and guidance you can rely on, so we make every effort to ensure that our publications are correct.

If you follow our guidance in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our advice and guidance in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest.

If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

You are protected under GST law if you rely on any GST advice in this publication. If you rely on this advice and it later changes, you will not have to pay any extra GST for the period up to the date of the change.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at www.ato.gov.au or contact us.

This publication was current at **October 2009**.

© COMMONWEALTH OF AUSTRALIA 2009

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without prior written permission from the Commonwealth. Requests and inquiries concerning reproduction and rights should be addressed to the Commonwealth Copyright Administration, Attorney-General's Department, 3-5 National Circuit, Barton ACT 2600 or posted at <http://www.ag.gov.au/cca>

PUBLISHED BY

Australian Taxation Office
Canberra
October 2009

JS 14811

CONTENTS

ABOUT THESE INSTRUCTIONS	2
Who should use the application	2
IS YOUR ORGANISATION ENTITLED TO ENDORSEMENT?	3
Entity endorsed as a whole	3
Entity endorsed for a fund, authority or institution it owns or includes	3
Organisations that do not need endorsement	3
GIFT FUND REQUIREMENTS	4
Entity endorsed as a whole	4
Entity endorsed for a fund, authority or institution it owns or includes	4
HOW TO COMPLETE THE APPLICATION	6
General advice	6
Applicant information	6
Declaration	16
MORE INFORMATION	inside back cover

ABOUT THESE INSTRUCTIONS

The income tax law determines which organisations and types of organisations can receive income tax deductible gifts. They are called deductible gift recipients (DGRs).

Some DGRs are listed by name in the income tax law. For other organisations to be DGRs they must fall within a general category set out in the income tax law. Organisations that fall within the general categories need to be endorsed by the Tax Office as DGRs. If an organisation in a general category is not endorsed, donors cannot claim tax deductions for their gifts.

These instructions will help you complete the relevant form, *Application for endorsement as a deductible gift recipient* (NAT 2948).

WHO SHOULD USE THE APPLICATION

This application is for an entity that wants to be endorsed as a DGR:

- as a whole, or
- for a fund, authority or institution it owns or includes.

IS YOUR ORGANISATION ENTITLED TO ENDORSEMENT?

ENTITY ENDORSED AS A WHOLE

To be entitled to this type of endorsement, your organisation must:

- have an Australian business number (ABN) (see question 1 instructions on page 6)
- be in a category set out in the income tax law and satisfy any special conditions for the category (see question 4 instructions on page 7)
- be in Australia (see question 5 instructions on page 15)
- be required – by a law, its constituting documents or rules governing its activities – to transfer the following assets to another DGR if the organisation is wound up or its endorsement is revoked:
 - surplus gifts and deductible contributions made for the principal purpose of the organisation, and
 - money received by the organisation because of such gifts or contributions.

⚠ Winding up clauses are not required if the entity is established by an Act of the Australian Parliament which does not provide for the winding up or termination of the entity.

EXAMPLE

Public hospitals and public universities are examples of entities that may seek this type of endorsement.

A public benevolent institution may be an entity or part of an entity. If it is the latter, the entity should seek the next type of endorsement.

ENTITY ENDORSED FOR A FUND, AUTHORITY OR INSTITUTION IT OWNS OR INCLUDES

To be entitled to this type of endorsement:

- your organisation must
 - have an ABN (see question 1 instructions on page 6)
 - satisfy the gift fund requirements (unless endorsed as a DGR as a whole) (see page 4), and
- the fund, authority or institution your organisation owns or includes must
 - be in a category set out in the income tax law and satisfy any special conditions for the category (see question 4 instructions on page 7), and
 - be in Australia (see question 5 instructions on page 15).

EXAMPLE

A school building fund or a council library are examples of a fund, authority or institution.

If your organisation is seeking endorsement for more than one fund, authority or institution that it operates, you will need to lodge a separate endorsement application for each one.

EXAMPLE

A school that is an entity is seeking endorsement for the library and school building fund it operates. The school will need to lodge two separate applications.

We will notify you of your organisation's endorsement as a DGR. If we need more information, we will contact your organisation.

ORGANISATIONS THAT DO NOT NEED ENDORSEMENT

Your organisation does not need to be endorsed if:

- it is a DGR listed by name in the income tax law
- it is a registered political party.

➤ For more information, see the following sections in our publication *GiftPack* (NAT 3132):

- 'DGRs listed by name'
- 'Contributions to registered political parties'.

GIFT FUND REQUIREMENTS

ENTITY ENDORSED AS A WHOLE

An organisation seeking endorsement as a DGR as a whole is not required to maintain a gift fund. This also applies where an organisation is already endorsed as a DGR as a whole and is seeking DGR endorsement for a fund, authority or institution that it owns or includes.

However, these organisations may choose to maintain a gift fund.

EXAMPLE

A public benevolent institution is endorsed as a DGR as a whole. It operates a hostel and a detox centre. All the money or property handled by the organisation is used to further DGR purposes. It is not required to maintain a gift fund. However, the organisation may choose to maintain a gift fund.

ENTITY ENDORSED FOR A FUND, AUTHORITY OR INSTITUTION IT OWNS OR INCLUDES

An organisation seeking endorsement for a fund, authority or institution that it owns or includes must maintain a gift fund. The rules or governing documents should provide evidence of the gift fund's existence, name, purpose and operations.

An exception is where an organisation is already endorsed as a DGR as a whole and is seeking DGR endorsement for a fund, authority or institution that it owns or includes. In this situation, the organisation does not need to maintain a gift fund.

EXAMPLE

A public university is endorsed as a DGR as a whole. The university is seeking endorsement for the operation of a library on its grounds, which is open to the public. The university does not need to operate a gift fund for its library, as the university itself is endorsed as a DGR as a whole.

If your organisation is seeking endorsement for more than one fund, authority or institution that it operates, it must meet the gift fund requirements in respect of each of its funds, authorities or institutions. Your organisation can do this by maintaining a single gift fund or multiple gift funds.

EXAMPLE

A school is seeking endorsement for a school building fund, a scholarship fund and a public library that it operates. The school can choose to maintain:


- separate gift funds for the school building fund, the scholarship fund and the library
- a single gift fund in respect of two of them and one separate gift fund for the other, or
- a single gift fund in respect of all three.


A gift, and deductible contribution, must be used only for the principal purpose of the fund, authority or institution to which that gift or contribution was made.

If a DGR maintains one gift fund for two or more funds, authorities or institutions that it operates, it must use gifts and deductible contributions made to the gift fund and any money credited to the gift fund only for the principal purpose of the fund, authority or institution to which the gift, contribution or money relates.

EXAMPLE


A school is endorsed as a DGR for the operation of a school building fund and scholarship fund. The school maintains a single gift fund in respect of its two funds. The school must use the gifts and contributions made to each fund for the principal purpose of the fund to which the gift or contribution relates. The school cannot, for example, transfer funds from its school building fund to its scholarship fund to provide money for scholarships.


 Complete the following checklist on gift fund requirements if your organisation is seeking endorsement for a fund, authority or institution it owns or includes.

 Do not complete the application if you answer 'No' to any of the following questions as your organisation does not satisfy the gift fund requirements and is not entitled to endorsement.

CHECKLIST: Gift fund requirements


	Yes	No
<p>Fund for gifts Does your organisation maintain a fund that receives only:</p> <ul style="list-style-type: none"> ■ gifts, and deductible contributions, for the principal purpose of your organisation's fund, authority or institution, and ■ money received because of such gifts, or deductible contributions, for example, interest or rent? 	<input type="checkbox"/>	<input type="checkbox"/>
<p>Purpose of fund Does your organisation maintain this fund for the principal purpose of your organisation's fund, authority or institution?</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Use of fund Is this fund used only for the principal purpose of your organisation's fund, authority or institution? This can include administration and fundraising costs for the principal purpose of your organisation's fund, authority or institution.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Winding up of fund Is your organisation required by:</p> <ul style="list-style-type: none"> ■ a law ■ its constituting documents, or ■ rules governing its activities <p>to transfer any surplus assets of this fund to a DGR for its gift deductible purposes if your organisation's fund, authority or institution is wound up or your organisation's endorsement for that fund, authority or institution is revoked?</p>	<input type="checkbox"/>	<input type="checkbox"/>

 Winding up clauses are not required if the entity is established by an Act of the Australian Parliament which does not provide for the winding up or termination of the entity. However, all other gift fund conditions must be satisfied by such entities to be entitled to endorsement as a DGR.


 For more information, see the 'Gift fund' section in our publication *GiftPack* (NAT 3132).
See 'More information' on the inside back cover to find out how to obtain this publication.


HOW TO COMPLETE THE APPLICATION

GENERAL ADVICE

- Refer to these instructions where a question shows a message like this  See instructions page 6.
- Print clearly, using a black pen only.
- Use BLOCK LETTERS and print one character per box.

S	M	I	T	H		S	T		
---	---	---	---	---	--	---	---	--	--
- If typing, type over the boxes using UPPER CASE only.

S	M	I	T	H	S	T			
---	---	---	---	---	---	---	--	--	--
- Place an in ALL applicable boxes.
- Answer all questions unless you are directed to a specific question or questions.
- If you make a mistake, place a diagonal line through the box . Do not use white-out. Complete the question in the remaining space.

 You must ensure that all the information you provide is accurate and complete as there are penalties for giving false or misleading information.

Time taken to complete this application

Estimate the time taken to complete this application.

Include the time taken to collect any information.

Where to send your completed application

Send your completed application to:

Australian Taxation Office
PO Box 3373
ALBURY NSW 2640


APPLICANT INFORMATION

Question 1

Your organisation's Australian business number (ABN) is:

To be endorsed as a deductible gift recipient your organisation must have an ABN.

If the pre-printed ABN is incorrect or not supplied, print your organisation's correct ABN here.

 See the 'Australian Business Number' section in our publication *GiftPack* (NAT 3132).

See 'More information' on the inside back cover to find out how to obtain this publication.

Question 2

Your organisation's legal name is:

If the pre-printed name is incorrect or not supplied, print your organisation's correct legal name here.

Question 3

Are you applying for:

(a) endorsement of your whole organisation as a deductible gift recipient?

Place an in the box beside this question if your organisation is applying for endorsement of the whole organisation (that is, the entire corporation, unincorporated association, trust or other entity) as a deductible gift recipient.

EXAMPLE

QW Hostel is a company that is a public benevolent institution. As gifts to a public benevolent institution can be income tax deductible, QW Hostel will apply to be a deductible gift recipient in relation to the whole of its operations.


or

(b) endorsement of your organisation as a deductible gift recipient for a fund, authority or institution your organisation owns or includes?

Place an in the box beside this question if your organisation is applying for endorsement as a deductible gift recipient for a fund, authority or institution it owns or includes. The instructions for question 4 explain the various funds, authorities and institutions to which income tax deductible gifts can be made.

EXAMPLE

WE City Council operates a public museum. While gifts to a council as such are not income tax deductible, gifts to a public museum can be income tax deductible. WE City Council will apply to be a deductible gift recipient only in relation to the operation of its public museum.

 If there is more than one part of your organisation to which income tax deductible gifts can be made, you will need to lodge a separate application for endorsement for each part.

EXAMPLE

ER School operates a school building fund and a public library. While gifts to a school as such are not income tax deductible, gifts to school building funds and to public libraries can be income tax deductible. ER School will need to lodge two separate applications for endorsement: one for the school building fund and one for the public library.

Question 4

Which item number applies to your organisation, or to your organisation's fund, authority or institution?

Read through the list of DGR categories to find the item number that best describes your organisation, or your organisation's fund, authority or institution.

EXAMPLE

If your organisation is a public institution for research, write the following item number at this question.


Item number

Only include additional item numbers if they are relevant to your organisation, or your organisation's fund, authority or institution.

EXAMPLE

Sue is completing an application on behalf of a charitable institution that provides information to the general public to promote the prevention and control of a disease. Using the instructions and *GiftPack*, Sue works out the organisation is a health promotion charity (item number 1.1.6).


She also looks at public benevolent institution (item number 4.1.1) but does not think the organisation qualifies because its dominant purpose is not the direct relief of sufferers of the disease. Sue should enter only item number 1.1.6 at this question.

 Do not complete this application if you cannot identify an item number for your organisation or your organisation's fund, authority or institution as it is not entitled to endorsement.

Pre-approval by other government departments

If your organisation is applying for endorsement under the following DGR categories, it will need to contact the relevant department before it applies to us for endorsement.

DGR category	Relevant department	Item number
Public fund on the register of harm prevention charities	Department of Families, Housing, Community Services and Indigenous Affairs (FaHCSIA)	4.1.4
Public fund on the register of environmental organisations	Department of the Environment, Water, Heritage and the Arts (DEWHA)	6.1.1
Public fund for an approved marriage guidance organisation	Department of Families, Housing, Community Services and Indigenous Affairs (FaHCSIA)	8.1.1
Public fund for provision of family counselling or family dispute resolution	Attorney-General's Department or Department of Families, Housing, Community Services and Indigenous Affairs (FaHCSIA)	8.1.2
Overseas aid fund	Australian Agency for International Development (AusAID)	9.1.1
Public fund on the register of cultural organisations	Department of the Environment, Water, Heritage and the Arts (DEWHA)	12.1.1

 Contact details for each department and an explanation of the DGR categories are available in the 'Endorsed DGRs' section of our publication *GiftPack* (NAT 3132).

See 'More information' on the inside back cover to find out how to obtain this publication.

Schedules

If your organisation is applying for endorsement under the following DGR categories, complete the appropriate schedule and submit it to us with your application for endorsement.

DGR category	Item number
Scholarship fund	2.1.13
Public benevolent institution	4.1.1
Australian disaster relief fund	4.1.5
Animal welfare charity	4.1.6
Charitable services institution	4.1.7
War memorial repair fund	5.1.3
Developed country disaster relief fund	9.1.2
Private ancillary fund	P.A.F

See the list of DGR categories for details of the schedules and how to obtain them.

Explanation of terms

For the purposes of this application:

- a society or association is **non-profit** if it is not carried on for purposes of profit or gain to its individual members
- an entity is a **public authority** if it is an agency or instrument of government set up to exercise control or execute a function in the public interest. It possesses exceptional, though not necessarily coercive, powers.

A fund is a **public fund** where:

- it is intended that the public will contribute to it
- the public or a significant part of the public does in fact contribute, and
- the public participates in administration of the fund.

This condition will be satisfied where the fund is administered or controlled by persons or institutions who have a degree of responsibility to the community as a whole because of their tenure of some public office or their position in the community. Examples include people acting in their capacity as church authorities, school principals, judges, aldermen, clergy, doctors, solicitors or other professionals. Further examples are given in Taxation Ruling TR 95/27 Income tax: public funds, available on our web site. This condition will also be satisfied if the fund is set up and controlled by a governmental or quasi-governmental authority.

List of DGR categories

➤ For more information on the DGR categories and the special conditions an organisation must satisfy to be endorsed as a DGR, see the 'Endorsed DGRs' section of our publication *GiftPack* (NAT 3132).

See 'More information' on the inside back cover to find out how to obtain this publication.

Health

Public hospital

Item number

 1 . 1 .

Use this item number if your organisation is a public hospital.

Non-profit hospital

Item number

 1 . 1 . 2

Use this item number if your organisation is a hospital run by a non-profit society or association.

Public fund for public and non-profit hospitals

Item number

 1 . 1 . 3

Use this item number if your fund is a public fund established before 23 October 1963 and maintained for the purpose of providing money for a public hospital or a hospital run by a non-profit association or for the establishment of such hospitals.

Public authority for research

Item number

 1 . 1 . 4

Use this item number if your organisation is a public authority engaged in research into the causes, prevention or cure of disease in human beings, animals or plants.

Public institution for research

Item number

 1 . 1 . 5

Use this item number if your organisation is a public institution engaged solely in research into the causes, prevention or cure of disease in human beings, animals or plants.

Health promotion charity

Item number 1 . 1 . 6

Use this item number if your organisation is a charitable institution whose principal activity is to promote the prevention or the control of diseases in human beings.

Public ambulance service

Item number 1 . 1 . 7

Use this item number if your organisation is a public ambulance service.

Public fund for public ambulance services

Item number 1 . 1 . 8

Use this item number if your fund is a public fund established and maintained for the purpose of providing money for the provision of public ambulance services.

Education

Public university

Item number 2 . 1 . 1

Use this item number if your organisation is a public university.

Public fund for the establishment of a public university

Item number 2 . 1 . 2

Use this item number if your fund is establishing a public university.

Higher education institution

Item number 2 . 1 . 3

Use this item number if your organisation is a higher education institution within the meaning of the *Higher Education Funding Act 1988*.

Residential educational institution

Item number 2 . 1 . 4

Use this item number if your organisation is a residential educational institution affiliated under statutory provisions with a public university.

Commonwealth residential educational institution

Item number 2 . 1 . 5

Use this item number if your organisation is established by the Commonwealth.

Affiliated residential educational institution

Item number 2 . 1 . 6

Use this item number if your organisation is affiliated with a higher education institution within the meaning of the *Higher Education Funding Act 1988*.

TAFE

Item number 2 . 1 . 7

Use this item number if your organisation is an institution that the Minister for Education has declared, by signed instrument, to be a technical and further education institution within the meaning of the *Employment, Education and Training Act 1988*.

Public fund for religious instruction in government schools

Item number 2 . 1 . 8

Use this item number if your fund is a public fund established and maintained exclusively for the purpose of providing religious instruction in government schools in Australia.

Roman Catholic public fund for religious instruction in government schools

Item number 2 . 1 . 9

Use this item number if your fund is a public fund established and maintained by a Roman Catholic archdiocesan or diocesan authority exclusively for the purpose of providing religious instruction in government schools in Australia.

School or college building fund

Item number

2 · 1 · 1 0

Use this item number if your fund is a public fund established and maintained solely for the acquisition, construction or maintenance of a building used, or to be used, as a school or college by:

- a government
- a public authority, or
- a non-profit society or association.

Public fund for rural school hostel building

Item number

2 · 1 · 1 1

Use this item number if your fund is a public fund established and maintained exclusively for providing money for the acquisition, construction or maintenance of a rural school hostel building.

The building must be used, or intended for use, principally as residential accommodation for students:

- whose usual place of residence is in a rural area
- who are undertaking primary or secondary education or special education programs for children with disabilities, and
- who attend a school in the same area as the building.

The costs of the school must be solely or partly funded by the Commonwealth, a state or a territory. The accommodation must be provided by one of these governments, a public authority or a non-profit company.

Government special school

Item number

2 · 1 · 1 2

Use this item number if your organisation is a government school that provides special education for students each of whom has a disability that is permanent or is likely to be permanent and does not provide education for other students.

Scholarship fund

Item number

2 · 1 · 1 3

Use this item number if your fund is a public fund established for charitable purposes and is established and maintained solely for providing money for scholarships, bursaries or prizes that promote education.

 If you are applying for endorsement under this item number, complete *Scholarship fund – schedule for deductible gift recipient applicants* (NAT 15611) and submit it with your application.

To obtain a copy of the schedule, visit our website at www.ato.gov.au/nonprofit and select 'Find a form or publication'.

Life education company

Item number

2 · 2 · 9

Use this item number if your organisation is a non-profit company that conducts life education programs under the auspices of the Life Education Centre.


Research

Approved research institute

Item number

3 · 1 · 1

Use this item number if your organisation is a university, college, institute, association or organisation which is an approved research institute for the purposes of section 73A of the *Income Tax Assessment Act 1936* for undertaking scientific research that is or may prove of value to Australia.

 Guidelines on approved research institutes may be obtained from:

**Non-Profit Centre
Australian Tax Office
GPO Box 900
CIVIC SQUARE ACT 2608**

The Commonwealth

Item number

3 · 2 · 3

Only gifts made for the purposes of research in the Australian Antarctic Territory will be deductible. Use this item number only if your organisation is an entity that is properly part of the Commonwealth of Australia.

Welfare and rights

Public benevolent institution

Item number

4 · 1 · 1

Use this item number if your organisation is a non-profit institution whose main objects and activities are the direct relief of poverty, sickness, destitution, suffering or misfortune and your organisation operates for the benefit of the community or a section of it. An organisation that carries on charitable activities or has charitable objects is a public benevolent institution only if its main object is the provision of such direct relief.

➤ If you are applying for endorsement under this item number, complete *Public benevolent institution – schedule for deductible gift recipient applicants* and submit it with your application.

To obtain a copy of the schedule, visit our website at www.ato.gov.au/nonprofit and select 'Find a form or publication'.

Public fund for public benevolent institutions

Item number

4 · 1 · 2

Use this item number if your fund is a public fund established before 23 October 1963 and maintained for the purpose of providing money for public benevolent institutions or for the establishment of public benevolent institutions.

Public fund for persons in necessitous circumstances

Item number

4 · 1 · 3

Use this item number if your fund is a public fund established and maintained for the relief of persons in Australia who are in necessitous circumstances. Persons are in necessitous circumstances if their financial resources are insufficient to enable them to obtain all that is necessary, not only for bare existence, but for a modest standard of living in the Australian community.

Public fund on the register of harm prevention charities

Item number

4 · 1 · 4

Use this item number if your fund is a public fund maintained by an organisation that is on the register of harm prevention charities maintained by the Department of Families, Housing Community Services and Indigenous Affairs (FaHCSIA).

⚠ If your fund is not on the Register of Harm Prevention Charitable Institutions, contact FaHCSIA to apply to be on the register. You can also apply for DGR endorsement at the same time on the *Application form for entry to the register of harm prevention charitable institutions and endorsement as a deductible gift recipient*. See 'Pre-approval by other government departments' on page 7 for more information.

Australian disaster relief fund

Item number

4 · 1 · 5

Use this item number if your fund is a public fund established for charitable purposes and is established and maintained to provide funds for the relief (including assistance to re-establish a community) of people in Australia who have suffered a disaster that is declared and meets the relevant criteria.

➤ If you are applying for endorsement under this item number, complete *Australian disaster relief fund – schedule for deductible gift recipient applicants* (NAT 15609) and submit it with your application.

To obtain a copy of the schedule, visit our website at www.ato.gov.au/nonprofit and select 'Find a form or publication'.

Animal welfare charity

Item number

4 1 6

Use this item number if your organisation is a charitable institution whose principal activity is one or both of the following:

- providing short-term direct care to animals (but not only native wildlife) that have been lost or mistreated or are without owners
- rehabilitating orphaned, sick or injured animals (but not only native wildlife) that have been lost or mistreated or are without owners.

➤ If you are applying for endorsement under this item number, complete *Animal welfare charity – schedule for deductible gift recipient applicants* (NAT 15401) and submit it with your application.

To obtain a copy of the schedule, visit our website at www.ato.gov.au/nonprofit and select ‘Find a form or publication’.

Charitable services institution

Item number

4 1 7

Use this item number if your organisation is a charitable institution that would have been a public benevolent institution except that it also undertakes one or both of the following:

- it promotes the prevention or the control of disease in human beings (but not as a principal activity)
- it promotes the prevention or the control of behaviour that is harmful or abusive to human beings (but not as a principal activity).

➤ If you are applying for endorsement under this item number, complete *Charitable services institution – schedule for deductible gift recipient applicants* (NAT 15608) and submit it with your application.

To obtain a copy of the schedule, visit our website at www.ato.gov.au/nonprofit and select ‘Find a form or publication’.

Defence

The Commonwealth or a state

Item number

5 1 1

Only gifts made for the purposes of defence will be deductible.

Use this item number only if your organisation is an entity that is properly part of the Commonwealth of Australia or one of the states.

Public institution or public fund for members of the armed forces

Item number

5 1 2

Use this item number if your organisation is established and maintained for the comfort, recreation or welfare of members of the armed forces of any part of Her Majesty’s dominions, or of any allied or other foreign force serving in association with Her Majesty’s armed forces.

War memorial repair fund

Item number

5 1 3

Use this item number if your fund is a public fund established and maintained solely to provide funds for the reconstruction or critical repair of a war memorial.

➤ If you are applying for endorsement under this item number, complete *War memorial repair fund – schedule for deductible gift recipient applicants* (NAT 15533) and submit it with your application.

To obtain a copy of the schedule, visit our website at www.ato.gov.au/nonprofit and select ‘Find a form or publication’.

Environment

Public fund on the register of environmental organisations

Item number

6 . 1 . 1

Use this item number if your fund is a public fund maintained by an organisation that is on the register of environmental organisations kept by the Department of the Environment, Water, Heritage and the Arts.

⚠ If your fund is not on the Register of Environmental Organisations, contact the Department of the Environment, Water, Heritage and the Arts to apply to be on the register. You can also apply for DGR endorsement at the same time on the *Application form for entry to the register of environmental organisations and endorsement as a deductible gift recipient*. See 'Pre-approval by other government departments' on page 7 for more information.

Family

Public fund for an approved marriage guidance organisation

Item number

8 . 1 . 1

Use this item number if your fund is a public fund established and maintained by a non-profit company solely for the purpose of providing money to be used in giving or providing marriage education under the *Marriage Act 1961* to individuals in Australia.

⚠ If your fund is not approved by the Minister for Families, Housing, Communities and Indigenous Affairs, contact the Department of Families, Housing, Community Services and Indigenous Affairs (FaHCSIA). See 'Pre-approval by other government departments' on page 7 for more information.

Public fund for provision of family counselling or family dispute resolution

Item number

8 . 1 . 2

Use this item number if your fund is a public fund:

- established and maintained by a non-profit company that receives funding from the Australian Government to provide family counselling or family dispute resolution within the meaning of the *Family Law Act 1975*, and

- established and maintained solely for the purpose of providing family counselling or family dispute resolution within the meaning of the *Family Law Act 1975* to individuals in Australia.

⚠ If your fund does not receive funding from the Australian Government, contact the Attorney-General's Department or the Department of Families, Housing, Community Services and Indigenous Affairs (FaHCSIA). See 'Pre-approval by other government departments' on page 7 for more information.

International affairs

Overseas aid fund

Item number

9 . 1 . 1

Use this item number if your fund is a public fund that the Treasurer has declared, by notice in the Gazette, to be a relief fund. Such funds are solely for the relief of people in developing countries.

⚠ If your organisation has not been accepted as an 'approved organisation' by the Minister of Foreign Affairs, contact the Australian Agency for International Development (AusAID) for more information about the approval process. See 'Pre-approval by other government departments' on page 7 for more information.

Developed country disaster relief fund

Item number

9 . 1 . 2

Use this item number if your fund is a public fund established and maintained by a public benevolent institution solely for providing money for the relief (including relief by way of assistance to re-establish a community) of people in a developed country that has suffered a disaster recognised by a Treasury minister as a disaster.

➡ If you are applying for endorsement under this item number, complete *Developed country disaster relief fund – schedule for deductible gift recipient applicants* (NAT 15607) and submit it with your application.

To obtain a copy of the schedule, visit our website at www.ato.gov.au/nonprofit and select 'Find a form or publication'.

Sports and recreation

Guides branch

Item number

1 0 . 2 . [] 3

Use this item number if your organisation is a state or territory branch of Guides Australia Incorporated.

Scout branch

Item number

1 0 . 2 . [] 5

Use this item number if your organisation is a state or territory branch of the Scout Association of Australia.

Cultural organisations

Public fund on the register of cultural organisations

Item number

1 2 . 1 . [] 1

Use this item number if your fund is a public fund maintained by an organisation that is on the register of cultural organisations kept by the Department of the Environment, Water, Heritage and the Arts (DEWHA).

! If your fund is not on the Register of Cultural Organisations, contact DEWHA to apply to be on the register. You can also apply for DGR endorsement at the same time on the *Application for register of cultural organisations*. See 'Pre-approval by other government departments' on page 7 for more information.

Public library

Item number

1 2 . 1 . [] 2

Use this item number if your organisation is a library that makes its collection available to the public and it is owned or controlled by a government entity or by people or an institution that have a degree of responsibility to the public. If your organisation is a school library, your school must be a government institution or one that is non-profit, open to the public and administered by persons having a degree of responsibility to the community.

Public museum

Item number

1 2 . 1 . [] 3

Use this item number if your organisation is a museum that makes its collection available to the public and it is owned or controlled by a government entity or by persons or an institution having a degree of responsibility to the public.

Public art gallery

Item number

1 2 . 1 . [] 4

Use this item number if your organisation is an art gallery that makes its collection available to the public and it is owned or controlled by a government entity or by persons or an institution having a degree of responsibility to the public.

Institution consisting of a public library, public museum and public art gallery or of any two of these bodies

Item number

1 2 . 1 . [] 5

Use this item number if your organisation is an institution consisting of a public library, public museum and public art gallery or of any two of these bodies.

Ancillary funds

Public ancillary fund

Item number

A A . A . A A

Use this item number if your fund:

- is a public fund
- is established and maintained under a will or instrument of trust, and
- has a sole purpose of providing money, property or benefits to deductible gift recipients (except other public or private ancillary funds) for their gift deductible purposes, or the establishment of such deductible gift recipients.

By the terms of the will or instrument of trust, the fund is allowed to invest gift money only in ways that an Australian law allows trustees to invest trust money.

Private ancillary fund

Item number

[] P . A . [] F

Use this item number if:

- your fund is a 'fund'
- your fund is established and maintained under a will or instrument of trust
- all the trustees of the trust are constitutional corporations
- all the trustees have agreed to comply with the private ancillary fund guidelines formulated by the Minister by legislative instrument, and
- your fund's sole purpose is to provide money, property or benefits to deductible gift recipients (except other private or public ancillary funds) for their gift deductible purposes, or the establishment of such deductible gift recipients.

 If you are applying for endorsement under this item number, complete *Private ancillary fund – schedule for deductible gift recipient applicants* and submit it with your application.

To obtain a copy of the schedule, visit our website at www.ato.gov.au/nonprofit and select 'Find a form or publication'.

Other organisations

Other organisations

Item number

Other types of organisations that are not listed may have been added to the income tax law as deductible gift recipients since these instructions were prepared. Use this item number if your organisation is a deductible gift recipient because of such a change to the income tax law (and your organisation is not listed by name in the income tax law).

You can view these changes on our website at www.ato.gov.au/nonprofit (search on 'law updates').

Do not use item number BB.B.BB unless you have verified that your organisation is covered by one of these law changes.

EXAMPLE

Mary is completing an application on behalf of her organisation.

Mary has read the instructions and has been unable to find a DGR category under which her organisation could apply for endorsement as a DGR.

Mary checks for law changes on our website at www.ato.gov.au/nonprofit and confirms that her organisation is not covered by any new DGR categories legislated since these instructions were printed.

Mary would not apply using item number BB.B.BB. Her organisation is not entitled to endorsement as a DGR.

Question 5

Is your organisation or your organisation's fund, authority or institution in Australia?

Place an in the appropriate box.

The 'In Australia' condition applies to all DGR categories (except public ancillary funds). If your organisation is a **public ancillary fund** (item number AA.A.AA) answer 'Yes' to this question for administrative purposes.

The 'In Australia' condition means that your organisation must be in Australia. If it is not in Australia, it cannot be endorsed as a DGR.

Funds

If your organisation is a **public fund** it will be in Australia if:

- its establishment, control, donors and assets are predominantly in Australia, and
- its purposes or beneficiaries are in Australia, unless it is an overseas aid fund (item number 9.1.1), developed country disaster relief fund (item number 9.1.2), or a public fund on the register of environmental organisations (item number 6.1.1).

EXAMPLE

RT Foundation is a public fund that makes most of its distributions to causes in Australia. It is set up and controlled in New Zealand. Its donors and assets are mainly in New Zealand. RT Foundation is not in Australia.

If your organisation is a private ancillary fund (item number P.A.F) it will be in Australia if it is established and operated only in Australia.


Institutions and authorities

DGR categories that are not funds are institutions or authorities.

If your organisation is an **institution or authority** it will be in Australia if its establishment, operations and its beneficiaries or purposes are predominantly in Australia.

EXAMPLE

TY Museum is a public museum established and controlled in Victoria and has its collection permanently available to the public in Melbourne and on tour around Australia. It is in Australia.

 Do not complete this application if your organisation or your organisation's fund, authority or institution is not in Australia as it is not entitled to endorsement.

Question 6**From what date does your organisation want to be endorsed as a deductible gift recipient?**

Enter the date from which you want your organisation to be endorsed. Donors can claim income tax deductions only for the gifts they make while your organisation is endorsed.

The earliest possible date of endorsement is 1 July 2000 unless you are applying for endorsement under one of the item numbers listed below.

If your organisation is applying under item number...	the earliest possible date of endorsement is...
1.1.7 – Public ambulance service	1 April 2004
1.1.8 – Public fund for public ambulance services	1 April 2004
2.1.12 – Government special school	1 April 2004
2.1.13 – Scholarship fund	1 July 2006
4.1.4 – Public fund on the register of harm prevention charities	1 July 2003
4.1.5 – Australian disaster relief fund	1 July 2006
4.1.6 – Animal welfare charity	1 July 2006
4.1.7 – Charitable services institution	1 July 2006
5.1.3 – War memorial repair fund	1 July 2006
8.1.2 – Public fund for provision of family counselling or family dispute resolution	1 July 2006
9.1.2 – Developed country disaster relief fund	1 July 2006
P.A.F – Private ancillary fund	1 October 2009

EXAMPLE

A school operates a scholarship fund (item number 2.1.13). The fund was established on 1 January 2006. When applying for endorsement of its scholarship fund, the school would enter an endorsement date of 1 July 2006.

If your organisation became entitled to endorsement after the earliest possible date, enter the date on which it became entitled to endorsement.

EXAMPLE

A public art gallery in Australia (item number 12.1.4) was established on 1 May 2007 and had an ABN from that date. It therefore would enter an endorsement date of 1 May 2007.

DECLARATION

Once you have completed the application you are required to read the declaration.

Signing the declaration

When you are satisfied that all of the information provided in the application is accurate and complete, you should sign and date the declaration.

The declaration must be signed by one of the following people or a person authorised by them:

- the trustee of the trust
- an office holder of the association
- a director of the company
- the company secretary
- a public officer of the company.



Penalties may be imposed for giving false or misleading information.

Schedules

If you have been asked to complete a schedule at question 4, ensure the completed schedule is submitted with your application. See page 8 for more information.

Your privacy

The information requested in this application is required for your organisation's endorsement as a deductible gift recipient under the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*.

Your organisation's endorsement as a deductible gift recipient will be held in the Australian Business Register. This information will be publicly available to allow people to find out whether gifts they make to your organisation may be income tax deductible.

The remainder of the information provided in this application will not be made available to the public.

Some of the information provided in this application may be made available to other government agencies authorised by law to receive it.

MORE INFORMATION

For more information or copies of our publications:

- visit our website at www.ato.gov.au/nonprofit
- phone **1300 720 092** and quote the NAT number (which is a unique national identifying number we give each of our publications, for example, NAT 3132)
- write to us at **GPO Box 9990, In your capital city.**

Phone **1300 130 248** for help with matters specific to non-profit organisations including the endorsement process for charities and deductible gift recipients, income tax, GST and fringe benefits tax concessions.

If you do not speak English and want to talk to a tax officer, phone the Translating and Interpreting Service on **13 14 50**.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone **13 36 77**. If you have a speech impairment and do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on **1300 555 727**.

