



Cultural organisation – schedule for deductible gift recipient applicants

Complete this schedule if your organisation is applying for endorsement as a deductible gift recipient (DGR) under the category [Cultural organisation](#) (item number 12.1.1).

For instructions on using this schedule, refer to [Cultural organisation – schedule for deductible gift recipients applicants](#) or search for QC73753 on [ato.gov.au](#).

Completing this schedule

Download a copy of the schedule to your computer and check that you can save information in the schedule.

- Type directly into the schedule.
- Place **X** in ALL applicable boxes.

 You **must** answer all questions unless we tell you otherwise.

Section A: Applicant information

1 Your organisation's Australian business number (ABN)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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2 Your organisation's legal name

3 Does your organisation have a website and/or social media pages?

No

Yes Provide details

Section B: Charity or Australian government agency

To be a cultural organisation your organisation must be an Australian government agency or be an institution registered with the Australian Charities and Not-for-profits Commission (ACNC) as a charity.

4 Is your organisation an [Australian government agency](#)?

No

Yes go to **Section D**

5 Is your organisation registered with the ACNC as a charity?


No

Yes go to **Section C**

6 Which of the following best describes your organisation? Select **ONE** box only

Your organisation is currently applying for registration as a charity with the ACNC.

Your organisation would be eligible for registration as a charity with the ACNC but has not applied to the ACNC.

 Your organisation must be registered by the ACNC as a charity to qualify as a cultural organisation (item 12.1.1).

 To apply for registration as a charity with the ACNC, refer to [acnc.gov.au](#).

Other – **do not complete this schedule**. Your organisation does not qualify as a cultural organisation (item 12.1.1).

Section C: Institution

An institution is an organisation established to promote a purpose. It can take the legal form of a trust, company or incorporated or unincorporated association. An institution is identified by its activities, size, permanence and recognition.

An institution is not:

- a fund – for example, a trust merely to manage or hold trust property to make distributions to other entities or people
- a structure with a small and exclusive membership that is controlled and operated by family members and friends and carries out limited activities.

7 Is your organisation an institution?

No **Do not complete this schedule.** Your organisation does not qualify as a cultural organisation (item 12.1.1).

Yes Describe your organisation's size, permanence and recognition, including the current number of members, employees and volunteers. Tell us about any personal or family relationships between members of the governing body. (Information on your organisation's activities will be gathered in later questions.)

Section D: Principal purpose

A cultural organisation's principal purpose must be the promotion of one or more of the following cultural forms:

- | | | | |
|--------------------|-----------|------------------|------------------------------|
| ■ literature | ■ a craft | ■ television | ■ arts or languages of |
| ■ music | ■ design | ■ radio | Indigenous persons or |
| ■ a performing art | ■ film | ■ community arts | ■ movable cultural heritage. |
| ■ a visual art | ■ video | | |

A cultural organisation can have other purposes which are incidental, ancillary, or secondary to its principal purpose.

 For more information about cultural organisations, refer to [Cultural organisations](#).


8 Is the principal purpose of your organisation the promotion of one or more of the specified cultural forms?

No **Do not complete this schedule.** Your organisation does not qualify as a cultural organisation (item 12.1.1).

Yes **Place X in ALL applicable boxes.**

- | | | |
|---|-------------------------------------|--|
| <input type="checkbox"/> Literature | <input type="checkbox"/> Design | <input type="checkbox"/> Community arts |
| <input type="checkbox"/> Music | <input type="checkbox"/> Film | <input type="checkbox"/> Arts or languages of indigenous persons |
| <input type="checkbox"/> A performing art | <input type="checkbox"/> Video | <input type="checkbox"/> Movable cultural heritage |
| <input type="checkbox"/> A visual art | <input type="checkbox"/> Television | |
| <input type="checkbox"/> A craft | <input type="checkbox"/> Radio | |

9 Provide your organisation's objects as they appear in its constituent or governing document.

 Objects might be called 'purposes', 'objectives', 'trusts' or 'aims' in your organisation's constituent or governing document. Do not include powers, such as the power to operate a bank account, hire employees or sell land, even if they are described as objects in your organisation's constituent or governing document.

10 Complete the table below to show:

- the activities your organisation undertakes or will undertake
- the start date of each activity
- the proportion of these activities that is or will be conducted through another organisation
- how much time and money is allocated or will be allocated to each activity.

Cultural organisations may promote their specified cultural form(s) in a wide variety of ways, this can be [directly or indirectly](#).

You need to describe how your organisation’s activities work towards promoting its cultural purpose. Do not simply restate your organisation’s purposes or objects as written in its constituent or governing document. You should provide details about the types of activities that your organisation undertakes.

If your organisation has not yet started operating, describe the activities your organisation intends to undertake in the next 12 months and estimate the time and money allocated to each.

List both the organisation’s cultural activities as well as any other activities.

Make sure the percentages allocated to each activity for the time allocation add up to 100%.

If you need more space, attach additional pages to this schedule.

Description of the activities*	Start date of the activity (estimate) (DD/MM/YYYY)	Activities conducted through another organisation (estimate, %)	Time allocated (% of all time spent on all activities)	Money allocated (estimate, \$)
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A Direct activities your organisation conducts that promotes its cultural purpose

		%	%	\$
		%	%	\$
		%	%	\$
		%	%	\$
		%	%	\$

B Indirect activities your organisation conducts that promotes its cultural purpose

		%	%	\$
		%	%	\$
		%	%	\$
		%	%	\$
		%	%	\$

C All other activities

		%	%	\$
		%	%	\$
		%	%	\$
		%	%	\$
		%	%	\$

%	\$
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* You may attach evidence of your organisation’s current or planned activities such as annual reports, business or strategic plans, newsletters, calendars of events or promotional material for performances or events.

If providing evidence, state the title of the document(s) you have attached in text box below.

11 Is your organisation providing or intending to provide awards, scholarships, commissions, grants or prizes to individual artists or practitioners?

No

Yes Attach to this application any relevant evidence of operation, such as program guidelines. If your organisation hasn't commenced operation of this activity, provide a written statement addressing how your organisation intends to operate.

If providing evidence, also state the title of the document(s) you have attached in text box below.

12 Does your organisation have direct partnerships with other organisations or individuals?

No

Yes Attach to this application any relevant evidence, such as:

- guidelines that show how organisations or individuals are selected for direct partnership
- documentation, such as contracts with reporting obligations, to ensure that recipients use partnership funds to achieve intended outcomes.

If providing evidence, also state the title of the document(s) you have attached in text box below.

13 Does your organisation intend to fund the purchase or creation of an asset that will be owned by, or transferred to, another entity?

No

Yes Attach to this application any relevant evidence, such as:

- a formal agreement between both parties showing the eventual owner operates on a not-for-profit basis and has provided assurances on the long-term cultural use of the asset
- supporting information such as policy documentation, public information including media articles and websites, grants or matched funding, or minutes of meetings showing support for your organisation or project from the eventual owner.

If providing evidence, also state the title of the document(s) you have attached in text box below.

14 Is your organisation constructing or restoring a building in pursuit of its principal purpose of promoting one or more specified cultural forms?

No Go to **Section E**

Yes Provide a statement and attach evidence to this application of how the building will be used and how this relates to the promotion of the specified cultural form(s). This may include:

- detailed information on the building, including the spaces in the building or proposed building
- the use(s) to which the building will be put, include all the uses to which the spaces will be put, whether cultural activities or not
- details of the purchase of any real estate/land
- evidence of Council approval if needed/obtained
- anticipated construction or restoration commencement and finish dates
- anticipated construction or restoration costs
- the financial arrangements for the construction or restoration
- any plans to hire the building or its spaces to individuals and organisations outside your organisation, including the purposes and activities to which the hirers will use the building for (whether as an estimate of future activity or supported by records of previous hirers) and the uses to which your organisation will put the income raised through hiring activity
- evidence that the asset will be used solely or predominantly for the specified cultural purposes for a reasonable period of time by the prospective owner (if the building will ultimately be owned by another entity). Also provide information on the other entity's purposes and whether it operates on a not-for-profit or for-profit basis.

If providing evidence, also state the title of the document(s) you have attached in text box below.

Section E: Gift fund, and winding up and revocation of DGR status

Your organisation must maintain a gift fund if it is seeking DGR endorsement as a cultural organisation.

➤ For more information about gift funds, refer to [Gift fund requirements](#).

A pre-requisite for DGR endorsement is that your organisation is required – by law, its constituent documents or rules governing its activities – to transfer surplus gifts and deductible contributions to another gift deductible fund, authority or institution on winding up or revocation of DGR endorsement, whichever is the earlier.

➤ For more information about winding up and revocation of DGR status, refer to [Winding up and revocation](#).

15 Does your organisation maintain a gift fund with an appropriate winding up and revocation clause?

No Do not complete this schedule. Your organisation does not qualify as a cultural organisation (item 12.1.1).

Yes Complete the table below to ensure all the gift fund requirements are met.

Requirement	Do you satisfy this requirement?		Clause number if applicable*
It is a fund	Yes <input type="checkbox"/>	No <input type="checkbox"/>	<input type="text"/>
It is maintained and used only for the principal purpose of the organisation	Yes <input type="checkbox"/>	No <input type="checkbox"/>	<input type="text"/>
All gifts and deductible contributions of money or property for that purpose are made to it	Yes <input type="checkbox"/>	No <input type="checkbox"/>	<input type="text"/>
Any money received by the organisation, because of such gifts or deductible contributions is credited to it	Yes <input type="checkbox"/>	No <input type="checkbox"/>	<input type="text"/>
It does not receive any other money or property	Yes <input type="checkbox"/>	No <input type="checkbox"/>	<input type="text"/>
The organisation is required by a law, its constituent documents or governing rules – to transfer any surplus assets of the gift fund to another gift deductible fund, authority or institution when the organisation is wound up or the DGR endorsement is revoked, whichever occurs first.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	<input type="text"/>


Sample clause

If the organisation is wound up or if the endorsement (if any) of the organisation as a deductible gift recipient is revoked, any surplus assets of the gift fund remaining after the payment of liabilities attributable to it, shall be transferred to a fund, authority or institution to which income tax-deductible gifts can be made.


If the organisation is a registered charity, the above clause must state that the surplus assets of the gift fund shall be transferred to a charity with a similar charitable purpose to which income tax-deductible gifts can be made.

* For Australian statutory bodies that are not required to include winding up clauses, provide the title of statute.

Section F: Declaration

 Before you submit this form, check that you have provided true and correct information.

Penalties

 Penalties may be imposed for giving false or misleading information.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy see ato.gov.au/privacy

Name of person completing this form

Position held

Business hours phone number (8.30am to 5.30pm weekdays)

Mobile phone number

Email address

Declaration

I am authorised to make this declaration on behalf of the organisation.

The information contained within this schedule is true and correct.

Signature

Date

/ /

Lodging your schedule

If you are completing this schedule as part of the ACNC charity registration application process, attach:

- the completed schedule to the ACNC charity registration application form, where indicated. Do not attach your evidence documents, the ATO will request these from you at a later date.

If you are not completing this schedule as part of the ACNC charity registration application process, send the completed schedule with the:

- [Application for endorsement as a deductible gift recipient](#) (NAT 2948)
- evidence documents and
- a copy of your constituent or governing document

to:

Australian Taxation Office
PO Box 3373
PENRITH NSW 2740