



# Developed country disaster relief fund – schedule for deductible gift recipient applicants

Complete this schedule if your organisation is applying for endorsement as a deductible gift recipient under the category Developed country disaster relief fund (item number 9.1.2).

For instructions on using this schedule, refer to [Developed country disaster relief fund – form for deductible gift recipient applicants](#) or search for QC18905 on [ato.gov.au](http://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.

The example answers are provided to help you answer the questions and are not prescriptive.

## 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 Are you applying for:

- endorsement of your organisation as a whole as a deductible gift recipient.
- ⓘ In the remainder of this schedule, when we say 'your organisation' and 'your fund', they mean the same thing. They both apply equally to your organisation.

OR

- endorsement of your organisation as a deductible gift recipient for a fund, authority or institution your organisation owns or includes.
- ⓘ In the remainder of this schedule, when we say 'your fund', we mean the developed country disaster relief fund. When we say 'your organisation', we mean your organisation as a whole.

4 Have you established a 'fund' with fund rules?

- ⓘ A fund mainly manages property to make distributions to other entities or people. It does not directly deliver services, such as evacuating people, providing emergency shelter and repairing homes.

No  Do not complete this schedule. Only a fund can qualify as a developed country disaster relief fund (item 9.1.2).

Yes

## 5 Provide your fund's objects as they appear in its constituent or governing document

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### Example answer

*The trust deed for the Kram Relief Fund sets out its purpose at clause 6:*

*'The purpose of the Fund is to make grants of money to organisations which will use them to relieve the distress of people in New Zealand who are suffering the consequences of the disaster.'*

- ❗ 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.

## 6 Does your organisation have an internet site?

No

Yes  Provide your web address

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## Section B: Disaster

The disaster must meet several conditions. The Australian Taxation Office (ATO) maintains a list of disasters for the purposes of item 9.1.2.

- You can view the [List of disasters](#) on our website at [ato.gov.au](http://ato.gov.au) – search for 'QC18912'.

## 7 Is the disaster listed on the ATO website as a developed country disaster?

No  Do not complete this schedule. Your fund does not qualify as a developed country disaster relief fund (item 9.1.2).

Yes  Provide the name of the disaster as it appears on the ATO website:

## 8 Provide the words used in your fund's constituent or governing document to identify the disaster

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### Example answer

*The trust deed for the Kram Relief Fund defines the disaster in clause 3, which is the definition clause, as:*

*'In this deed ... 'disaster' means the flood which inundated Greggyville in the North Island of New Zealand in December 2007, and the destruction it caused.'*

## Section C: Relief

### 9 Name the country or countries for which your fund will be providing money

### 10 Explain how your fund will ensure that the money it provides will only be for the relief of people in that country or countries, who are in distress as a result of the disaster, including relief by way of assistance to re-establish a community

#### Example answer

*Any organisation which applies to Kram Relief Fund for money must complete an application form. The applicant must describe how it will use the money and must guarantee to use the money only for the relief of people in NZ who are in distress as a result of the Greggyville flood. We check the application and get further information if needed. For larger grants, the applicant is required to report to us on how the money was in fact used.*

## Section D: Established and maintained by a PBI

For your fund to be a developed country disaster relief fund, it must be established and maintained by a registered public benevolent institution (PBI).

This section asks questions about the organisation that has established and maintains your fund.

A registered PBI is a registered charity organised for the direct relief of poverty, sickness, destitution, suffering or misfortune and for the benefit of the community, or a section of it and registered with the ACNC as a public benevolent institution.

➤ For more information about public benevolent institutions, refer to [Is your organisation a public benevolent institution?](#)

### 11 Have you answered '(a)' to question 3?

No

Yes  Go to question 14.

### 12 Is your organisation a registered public benevolent institution?

No

Yes  Go to Section E.

### 13 Which of the following best describes your organisation's registered public benevolent institution status? Select ONE box only

Your organisation is currently applying to the ACNC for registration as a public benevolent institution.  Go to Section E.

Your organisation has not applied for registration as a public benevolent institution with the ACNC. Your organisation must be registered by the ACNC as a public benevolent institution for your fund to qualify as a developed country disaster relief fund (item number 9.1.2). To apply for registration with the ACNC, refer to [acnc.gov.au](http://acnc.gov.au)

Other— **do not complete this schedule.** Your organisation does not qualify as a developed country disaster relief fund (item number 9.1.2).

**14 Provide information about the organisation that established and maintains your fund**

The 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"/>
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The organisation's legal name

<input type="text"/>
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**15 Is your organisation a registered public benevolent institution?**

No  **Do not complete this schedule.** Your organisation does not qualify as a developed country disaster relief fund (item number 9.1.2).

Yes

**16 Explain how the organisation established and maintains your fund**

**Example answer**

*After we got news of how bad the Greggyville flood was, Kram Inc settled our trust called Kram Relief Fund, with itself as trustee. Kram Inc initially put \$10,000 into the Kram Relief Fund, and its staff are made available to handle the work for the Fund, including answering phones, handling applications and running the fundraising.*

<input type="text"/>
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**Section E: Public fund**

For your fund to be a developed country disaster relief fund, it must be a public fund.

➤ For information about public funds, refer to [Public funds](#).

**17 Is it the intention of your fund to invite the public to contribute to the fund?**

No  **Do not complete this schedule.** Your fund does not qualify as a developed country disaster relief fund (item 9.1.2).

Yes  Provide clause number:

<input type="text"/>
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**18 Does the public or a significant part of it contribute to your fund?**

Not applicable  Select this if your fund is new and has not started fundraising.

No  **Do not complete this schedule.** Your fund does not qualify as a developed country disaster relief fund (item 9.1.2).

Yes

**19 How is the control and administration of your fund best described?** Select ONE box only

Controlled by a governmental or quasi-governmental authority.

The name of the authority is:

Go to **Section F**.

Administered or controlled by persons or authorities who, because of their occupation or tenure of some public office, or their position in the community are considered to be responsible persons.

Provide clause number:

Go to **question 20**.

Other – **Do not complete this schedule.** Your fund does not qualify as a developed country disaster relief fund (item 9.1.2).

**20 Provide information on the people and authorities who control or administer your fund – for example, board members or trustees**

Name of the body (for example, 'Board of Directors'):

Number of people who comprise that body:

Name of each person who has the required degree of responsibility to the community, and their office or position which indicates this:

**Example answer**

*John Smith      Solicitor*  
*Dean Road      Member in the Order of Australia*  
*Leanne Harry    Chartered Accountant*

Name	Office or position

Any additional evidence you can provide to help confirm your fund is controlled or administered by people or authorities with the required degree of responsibility to the community:

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## Section F: Gift fund

Your organisation must maintain a gift fund if it is seeking DGR endorsement for a fund, authority or institution that you own or operate.

If your organisation is seeking endorsement as a DGR as a whole, or is already endorsed as a DGR as a whole, it is not required to maintain a gift fund. For example, if a public benevolent institution is endorsed as a DGR as a whole and is seeking endorsement for the operation of a developed country disaster relief fund, it does not need to maintain a gift fund.

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

### 21 Is your organisation required to maintain a gift fund?

No  Go to Section G.

Yes  Go to question 22.

### 22 Does your organisation's constituent or governing document contain clauses for its gift fund?

No  Do not complete this schedule. Your organisation does not qualify for endorsement as a deductible gift recipient.

Yes  Provide your gift fund clause number. For Australian statutory bodies that do not have gift fund clauses, provide the title of statute:

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## Section G: Winding-up and revocation of DGR status

For DGR endorsement, 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 on winding-up or revocation of DGR endorsement, whichever is the earlier.

➤ For more information, refer to [Winding up and revocation](#).

### 23 Is your organisation required, by a law, its constituent documents or governing rules, to transfer the following on the earlier of winding-up or revocation of endorsement:

- surplus assets of the gift fund to another gift deductible fund
- surplus gifts, deductible contributions and any money received because of such gifts and contributions to another DGR?

No  Do not complete this schedule. Your organisation does not qualify for endorsement as a deductible gift recipient.

Yes  Provide your winding-up and revocation of DGR status clause number. For Australian statutory bodies that are not required to include winding-up clauses, provide the title of statute.

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## Section H: 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 go to [ato.gov.au/privacy](http://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

### Declaration

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

*The information contained within this schedule is true and correct.*

Date  <sup>Day</sup> /  <sup>Month</sup> /  <sup>Year</sup>

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## 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
- 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) to

**Australian Taxation Office**

**PO Box 3373**

**PENRITH NSW 2740**