



# Environmental 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 [Environmental organisation](#) (item number 6.1.1).

For instructions on using this schedule, refer to [Environmental organisation – schedule for deductible gift recipient applicants](#) or search for QC73755 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 Does your organisation have a website and/or social media pages?

No

Yes  Provide details

## Section B: Charity or Australian government agency

To be an environmental 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 a registered charity with the ACNC to qualify as an environmental organisation (item 6.1.1).

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

Other – **do not complete this schedule**. Your organisation does not qualify as an environmental organisation (item 6.1.1).

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## 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 an environmental organisation (item 6.1.1).

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.)


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## Section D: Principal purpose

An environmental organisation's principal purpose must be one of the following:

- the protection and enhancement of the natural environment or of a significant aspect of the natural environment; or
- the provision of information or education, or the carrying on of research, about the natural environment or a significant aspect of the natural environment.


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

 For more information about environmental organisations, refer to [Environmental organisations](#).

### 8 What is the principal purpose of your organisation? Select ONE box only

- The protection and enhancement of the natural environment or of a significant aspect of the natural environment; or
- the provision of information or education, or the carrying on of research, about the natural environment or a significant aspect of the natural environment; or
- none of the above – **do not complete this schedule.** Your organisation does not qualify as an environmental organisation (item 6.1.1).

### 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 Describe the natural environment or the significant aspect of the natural environment that your organisation's principal purpose relates to.

**11 Does the natural environment or the significant aspect of the natural environment that your organisation's principal purpose relates to include any built, cultural or historic aspects?**

No

Yes  Provide details

**12 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.

You need to describe how your organisation's activities work towards its environmental 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 environmental 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 Activities your organisation conducts that relate to the protection and enhancement of the natural environment or of a significant aspect of the natural environment**

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

**B Activities your organisation conducts that relate to the provision of information or education, or the carrying on of research, about the natural environment or a significant aspect of the natural environment**

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

**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 materials.

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

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## Section E: Policy to not act as a mere conduit

Your organisation must have a policy of not acting as a mere conduit for the donation of money or property to other organisations, bodies or persons. An organisation must not be directed by a donor to act as a conduit by passing a donation of money or property to other organisations, bodies or persons.

An organisation must not act as a collection agency for tax-deductible donations intended by a donor to be passed on to another organisation or person.

### 13 Does your organisation have a policy of not acting as a conduit?

No  **Do not complete this schedule.** Your organisation does not qualify as an environmental organisation (item 6.1.1).

Yes  How does your organisation satisfy the requirement to not act as a mere conduit? There may be evidence of this in your organisation's constituent or governing document, in a separate policy document, stated on your website or stated on a receipt issued to a donor.

#### Example answer

*Water and Environment's constitution sets out their policy to not act as a mere conduit as follows:*

*Any allocation of funds or property to other persons or organisations will be made in accordance with the established purposes of the organisation and not be influenced by the preference of the donor. The organisation will not pass a donation of money or property to other organisations, bodies or persons as a condition of a donation.*

*Water and Environment also states this policy on their website's donation page.*

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

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

Your organisation must maintain a gift fund if it is seeking DGR endorsement as an environmental 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](#).

### 14 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 an environmental organisation (item 6.1.1).

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 G: 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](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

### 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

Day / Month / Year  
 /  /

### 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