



Harm prevention charity – 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 [Harm prevention charity](#) (item number 4.1.4).

For instructions on using this schedule, refer to [Harm prevention charity – schedule for deductible gift recipient applicants](#) or search for QC73756 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.
- ! 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

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

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

No

Yes go to **Section C**

5 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 harm prevention charity (item 4.1.4).

> 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 harm prevention charity (item 4.1.4).

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.

6 Is your organisation an institution?

No **Do not complete this schedule.** Your organisation does not qualify as a harm prevention charity (item 4.1.4).

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 harm prevention charity's principal activity must be the promotion of the prevention or the control of behaviour that is harmful or abusive to human beings. Such behaviour is defined as emotional abuse, sexual abuse, physical abuse, suicide, self-harm, substance abuse and harmful gambling.

Organisations that are involved in other behavioural or social issues, as their principal activity, will not qualify as a harm prevention charity.

It is not necessary that the organisation's principal activity promote both prevention and control of behaviour that is harmful or abusive to human beings, either is sufficient.

A harm prevention charity can have other activities which are incidental, ancillary, or secondary to its principal activity.

The ATO will group similar activities together when determining an organisation's principal activity.

 For more information about harm prevention charities, refer to [Harm prevention charities](#).

7 Does your organisation undertake activities that promote the prevention or the control of behaviour that is harmful or abusive to human beings as its principal activity?

No **Do not complete this schedule.** Your organisation does not qualify as a harm prevention charity (item 4.1.4).

Yes What are the behaviours that your organisation's activities promote the prevention or the control of?
Place X in **ALL** applicable boxes.

Emotional abuse

Suicide

Substance abuse

Sexual abuse


Self-harm

Harmful gambling

Physical abuse

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

The principal activity must be explicit and reflected in your organisation's objects.

 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.

9 Complete the table below to show:

- the activities your organisation undertakes or will undertake
- the start date of each activity
- the behaviour each activity relates to
- 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 promote the prevention or the control of behaviour that is harmful or abusive to human beings. 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 all activities in relation to harm prevention or control 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)	List the behaviour(s) the activity relates to	Activities conducted through another organisation (estimate, %)	Time allocated (% of all time spent on all activities)	Money allocated (estimate, \$)
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A Activities that promote the prevention or the control of behaviour that is harmful or abusive to human beings

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

B 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.

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, body or person.

10 Does your organisation have a policy of not acting as a mere conduit?

No **Do not complete this schedule.** Your organisation does not qualify as a harm prevention charity (item 4.1.4).

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

Wise Owl'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.

Wise Owl 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 a harm prevention charity.

➤ 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](#).

11 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 harm prevention charity (item 4.1.4).


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 charity with a similar charitable purpose to which income tax-deductible gifts can be made.

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.

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		
	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>

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