



# Developing country relief fund or organisation – schedule for deductible gift recipient applicants

Complete this schedule if applying for endorsement as a deductible gift recipient (DGR) under the category [Developing country relief fund or organisation](#) (item number 9.1.1).

For instructions on using this schedule, refer to [Developing country relief fund or organisation – schedule for deductible gift recipient applicants](#) or search for QC73754 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.

## 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

### 4 Select which type of endorsement you are applying for. Select **ONE** box only

You are seeking endorsement for the whole of your organisation as developing country relief organisation. Complete **Part A – Sections 1 to 5 only**, of this schedule.

You are seeking endorsement for your organisation for the operation of a developing country relief fund. Complete **Part B – Sections 6 to 12 only**, of this schedule.

## Part A: Developing country relief organisation

To be a developing country relief 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.

## Section 1: Charity or Australian government agency

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

No



Yes  go to **Section 3**

### 6 Is your organisation registered with the ACNC as a charity?

No

Yes  go to **Section 2**

**7 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 with the ACNC as a charity but has not applied to the ACNC.
-  Your organisation must be a registered charity with the ACNC to qualify as a developing country relief organisation (item 9.1.1).
-  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 a developing country relief organisation (item 9.1.1).

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## Section 2: 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.

**8 Is your organisation an institution?**

- No  **Do not complete this schedule.** Your organisation does not qualify as a developing country relief organisation (item 9.1.1).
- 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 3: Principal purpose

A developing country relief organisation's principal purpose must be delivering development or humanitarian assistance activities (or both):

- in a country covered by section 30–85 of the *Income Tax Assessment Act 1997*; and
- in partnership with entities in the country, based on principles of cooperation, mutual respect and shared accountability.


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

-  For more information about developing country relief organisations, refer to [Developing country relief fund or organisation](#).

**9 Does your organisation have a principal purpose of delivering development or humanitarian assistance activities as described above?**

- No  **Do not complete this schedule.** Your organisation does not qualify as a developing country relief organisation (item 9.1.1).
- Yes

**10 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.



**12 For each development activity listed at question 11, describe how it improves the long-term wellbeing of individuals and communities in developing countries.**

For example:

- are the activities informed and designed in close dialogue and cooperation with local people
- how do the activities deliver sustained or lasting benefits for a particular group, community or location
- how do the activities build capacity or capability of leaders, communities, organisations, and institutions to create a lasting environment
- appropriate phase-out or exit strategies that support the sustainable recovery and resilience of the affected population.

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

**13 For each humanitarian assistance activity listed at question 11, describe how it saves lives, alleviates suffering and/or maintains human dignity.**

For example:

- what humanitarian need is each activity seeking to meet or relieve
- how is each activity delivered in accordance with the humanitarian principles of humanity, impartiality, independence and neutrality.

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

**14 Complete the table below to show:**

- the name of partners your organisation works with or will work with to deliver development or humanitarian assistance activities
- the country where the partner is located
- the time (in months) your organisation has been involved with each partner
- the type of organisation the partner is
- supporting evidence of the partnership you have attached to this form.

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

Name of partner	Country where the partner is located	Time of involvement (in months)	Type of organisation (e.g. Community based, faith based, local government, commercial business etc)	Supporting evidence (e.g. Signed partnership agreement or exchange of letters in the absence of any partnership agreement)

**15 Complete the table below to show:**

- the name of partners your organisation works with or will work with to deliver development or humanitarian assistance activities
- the role of your organisation in the partnership
- the role of your organisation's partner in the partnership
- a description of how you work or will work together
- supporting evidence, that you have attached, of a discussion, exchange of views or other communication between your organisation and your partners that demonstrates cooperation and respect.

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

Name of partner	Role of your organisation	Role of your partner	Description of how you work together	Supporting evidence of a discussion, exchange of views or other communication between your organisation and your partners that demonstrates cooperation and respect

**16 Describe how your organisation satisfies itself that each partner understands what is required of it, especially in relation to achieving project objectives, results, monitoring and use of funds.**

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

**17 How do you ensure that each partner will use the funds for the purpose of delivering development or humanitarian assistance activities?**

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

## Section 4: 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 developing country relief 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](#).

### 18 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 developing country relief organisation (item 9.1.1).

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 5: 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
<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

## Part B: Operation of a developing country relief fund

To be a developing country relief fund your fund must be a public fund and operated by an organisation registered with the Australian Charities and Not-for-profits Commission (ACNC) as a charity.

### Section 6: Fund

A fund provides money or property to support activities carried out by other entities or people, including its sponsoring organisation.

#### 19 Have you established a 'fund' with fund rules?

No  **Do not complete this schedule.** Your organisation does not qualify as a developing country relief fund (item 9.1.1).

Yes

### Section 7: Operated by a registered charity

#### 20 Is your fund operated by an organisation registered with the ACNC as a charity?


No

Yes  Go to **Section 8**

#### 21 Which of the following best describes your fund? Select ONE box only

Your fund is operated by an organisation which is currently applying for registration as a charity with the ACNC.

Your fund is operated by an organisation that would be eligible for registration with the ACNC as a charity but has not applied to the ACNC.

 Your fund must be operated by an organisation registered with the ACNC as a charity to qualify as a developing country relief fund (item 9.1.1).

 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 fund does not qualify as a developing country relief fund (item 9.1.1).

### Section 8: Principal purpose

A developing country relief fund's principal purpose must be delivering development or humanitarian assistance activities (or both):

- in a country covered by section 30–85 of the *Income Tax Assessment Act 1997*; and
- in partnership with entities in the country, based on principles of cooperation, mutual respect and shared accountability.

A developing country relief fund can have other purposes which are incidental, ancillary, or secondary to its principal purpose.

 For more information about developing country relief funds, refer to [Developing country relief fund or organisation](#).

#### 22 Does your fund have a principal purpose of providing money or property to deliver development or humanitarian assistance activities as described above?

No  **Do not complete this schedule.** Your fund does not qualify as a developing country relief fund (item 9.1.1).

Yes



**23 Provide your fund's objects as they appear in its constituent or governing document.**

**!** Objects might be called 'purposes', 'objectives', 'trusts' or 'aims' in your fund'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 fund's constituent or governing document.

**24 Complete the table below to show:**

- the activities of your fund
- the date the funding was provided
- the name of the organisation funded to deliver the development or humanitarian assistance activities
- the countries where the development or humanitarian assistance activities will be delivered
- how much money is provided to the organisation to deliver the development or humanitarian assistance activities.

Complete this table based on the activities of your fund not the activities of your whole organisation.

You need to describe how your fund has a purpose to deliver development or humanitarian assistance activities (or both) towards its developing country relief purpose. Do not simply restate your fund's purposes or objects as written in its constituent or governing document.

If your fund has not yet started operating, describe the activities it intends to undertake in the next 12 months

List funding activities for the purpose of delivering developing country relief as well as for any other purpose.

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

Description of the funding activities*	Date the funding was provided (DD/MM/YYYY)	Name of organisation funded to deliver the activities on behalf of your fund	Country where the activities are delivered	Amount of money (\$) provided to the organisation for the delivery of activities
----------------------------------------	--------------------------------------------	------------------------------------------------------------------------------	--------------------------------------------	----------------------------------------------------------------------------------

**A Funding for Development activities**

				\$
				\$
				\$
				\$
				\$

**B Funding for Humanitarian assistance activities**

				\$
				\$
				\$
				\$
				\$

**C All other funding activities**

				\$
				\$
				\$
				\$
				\$

\$
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\* You may attach evidence of your fund's current or planned activities such as annual reports, and promotional materials.

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

**25 For each development activity listed at question 24, describe how it improves the long-term wellbeing of individuals and communities in developing countries.**

For example:

- are the activities informed and designed in close dialogue and cooperation with local people
- how do the activities deliver sustained or lasting benefits for a particular group, community or location
- how do the activities build capacity or capability of leaders, communities, organisations, and institutions to create a lasting environment
- appropriate phase-out or exit strategies that support the sustainable recovery and resilience of the affected population.

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

**26 For each humanitarian assistance activity listed at question 24, describe how it saves lives, alleviates suffering and/or maintains human dignity.**

For example:

- what humanitarian need is each activity seeking to meet or relieve
- how is each activity delivered in accordance with the humanitarian principles of humanity, impartiality, independence and neutrality.

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

**27 Complete the table below to show:**

- the name of partners your fund (or your organisation on behalf of your fund) works with or will work with to deliver development or humanitarian assistance activities
- the country where the partner is located
- the time (in months) your fund has been involved with each partner
- the type of organisation the partner is
- supporting evidence of the partnership you have attached to this form.

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

Name of partner	Country where the partner is located	Time of involvement (in months)	Type of organisation (e.g. Community based, faith based, local government, commercial business etc)	Supporting evidence (e.g. Signed partnership agreement or exchange of letters in the absence of any partnership agreement)

**28 Complete the table below to show:**

- the name of partners your fund (or your organisation on behalf of your fund) works with or will work with to deliver development or humanitarian assistance activities
- the role of your fund in the partnership
- the role of your fund's partner in the partnership
- a description of how you work or will work together
- supporting evidence, that you have attached, of a discussion, exchange of views or other communication between your fund and your partners that demonstrates cooperation and respect.

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

Name of partner	Role of your fund	Role of your partner	Description of how you work together	Supporting evidence of a discussion, exchange of views or other communication between your fund and your partners that demonstrates cooperation and respect


**29 Describe how your fund satisfies itself that each partner understands what is required of it, especially in relation to achieving project objectives, results, monitoring and use of funds.**

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


**30 How do you ensure that each partner will use the funds for the purpose of delivering development or humanitarian assistance activities?**


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

## Section 9: Public fund


 For information about public funds and responsible persons, refer to [Public funds](#).


### 31 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 developing country relief fund (item 9.1.1).

Yes   Provide clause number


### 32 Does the public or a significant part of it currently contribute to your fund?


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

No   **Do not complete this schedule.** Your fund does not qualify as a developing country relief fund (item 9.1.1).

Yes

### 33 Is your fund administered or controlled by persons who, because of their occupation or tenure of some public office, or their position in the community, are considered to be responsible persons?

No   **Do not complete this schedule.** Your fund does not qualify as a developing country relief fund (item 9.1.1).

Yes   Provide clause number

### 34 Who controls or administers your fund?

The name of the body (for example, 'Board of Directors' or 'Management Committee')

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:

John Smith      Barrister at law  
Dean Road      Member of Parliament  
Leanne Harry    Mayor of Denisville

Name


Office or position


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

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

**35 Are gifts and deductible contributions made to your fund kept separate from any other funds of your organisation? A separate bank account and clear accounting procedures are required.**

No  Do not complete this schedule. Your fund does not qualify as a developing country relief fund (item 9.1.1).

Yes  Provide clause number

**36 Are receipts issued in the name of your fund?**

No  Do not complete this schedule. Your fund does not qualify as a developing country relief fund (item 9.1.1).

Yes  Provide clause number

**37 Does your fund operate on a non-profit basis?**

No  Do not complete this schedule. Your fund does not qualify as a developing country relief fund (item 9.1.1).

Yes  Provide clause number

**38 Does your fund have a winding up clause, so that if the fund is wound up, any surplus money or other assets must be transferred to a charity with a similar charitable purpose to which income tax-deductible gifts can be made?**

No  Do not complete this schedule. Your fund does not qualify as a developing country relief fund (item 9.1.1).

Yes  Provide clause number

**39 Provide the requirement that your fund must notify the ATO of any changes to the fund rules as it appears in your fund rules or as an undertaking in writing.**


Provide clause number if applicable

## Section 10: Gift fund


You do not need to maintain a separate gift fund if your public fund only receives gifts or deductible contributions. This is because a public fund may itself satisfy the gift fund requirement if it only receives gifts or deductible contributions and has an appropriate winding up clause.

You also do not need to maintain a separate gift fund if your organisation operating the developing country relief fund is already endorsed as a DGR as a whole.

Otherwise, your organisation operating the developing country relief fund is required to maintain a separate gift fund.


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

### 40 Is your organisation required to maintain a separate gift fund?

No   Go to **Section 11**

Yes

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

No   **Do not complete this schedule.** Your fund does not qualify as a developing country relief fund (item 9.1.1).

Yes   Complete the table below to ensure all the gift fund requirements are met, then go to **Section 12**.

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 developing country relief fund	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 developing country relief fund 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 developing country relief fund is wound up or if the endorsement (if any) of the developing country relief fund 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 11: Winding up and revocation of DGR status if a gift fund is not required

A pre-requisite for DGR endorsement is that your fund 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 registered charities, the transfer must be to another DGR with similar objects, which is charitable at law.

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

### 42 Is your fund 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 gifts, deductible contributions and
- any money received because of such gifts and contributions to a charity with a similar charitable purpose to which income tax-deductible gifts can be made?

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

Yes  ➤ Provide clause number

## Section 12: 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**