

This fact sheet is designed to assist you if you are interested in whether your cultural organisation could be eligible to receive tax deductible donations

Tax deductible donations can only be made by individuals to an organisation or fund which is endorsed as a Deductible Gift Recipient ("DGR").

To be eligible for endorsement, organisations and funds must fall into a defined DGR category. One such category is a public fund on the Register of Cultural Organisations.

1. What is a public fund on the Register of Cultural Organisations (ROCO)?

This is a fund or organisation which has been listed on the Register by the Federal Department of the Environment, Water, Heritage and the Arts (DEWHA).

2. What is required for an organisation to be eligible to apply to ROCO?

a. Structure

- Your organisation must be constituted as one of the following entities:
 - a body corporate (company or incorporated association); or
 - a trust; or
 - an unincorporated body established for a public purpose by the Commonwealth, a State or a Territory;

b. Principal purpose must be a cultural activity/activities

To be considered for entry on the Register, the Minister for the DEWHA and the Treasurer must be satisfied that your organisation's principal purpose is the promotion of a cultural activity or activities.

These activities include:

- | | |
|--------------------|------------------------------|
| - Literature | - Film |
| - Music | - Video |
| - A performing art | - Television |
| - A visual art | - Radio, |
| - A craft | - Community arts |
| - Design | - Aboriginal arts |
| | - Moveable cultural heritage |

c. Your organisation must have a public fund

A fund can be described as a 'public' fund where it is intended that:

- the public will contribute to the fund;

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- the public or a significant part of the public does in fact contribute to the fund;
- the public participates in the administration of the fund; and
- the fund is controlled by a majority of 'responsible persons' (these include school principals, members of clergy and church authorities, justices of the peace and solicitors).

d. Other Requirements

Your organisation must also meet the following requirements:

1. It is non-profit – ie. it does not give any of its property, profits or financial surplus to its members, beneficiaries, controllers or owners;
2. It undertakes its principal purpose in Australia. Therefore use of the tax deductible funds for the promotion of culture must be for the benefit of the Australian community;
3. It agrees to provide information on donations at six-monthly intervals to DEWHA;
4. It agrees to participate with DEWHA in periodic reviews of eligibility; and
5. It has an ABN.

3. How can your organisation register with the ROCO?

The steps for an organisation to be entered on the Register and endorsed as a DGR are as follows:

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The Department assesses the Application for eligibility. The Department will contact the organisation if further information is required.



Approximately every four months Applications are forwarded to the Minister for the Environment, Heritage and the Arts and the Treasurer for their consideration and decision.



The Department writes to each organisation advising it of the Ministers' decision.



If approved for entry on the Register, the Application Form is sent to the Australian Taxation Office for endorsement as a Deductible Gift Recipient under item number 12.1.1.



The organisation will receive confirmation of Deductible Gift Recipient status from the Australian Taxation Office.



The organisation can then proceed to promote its tax deductible status to potential donors and receive tax deductible donations.

The organisation issues official receipts for all tax deductible donations.



At six-monthly intervals in July and January, organisations on the Register provide the Department with information on all tax deductible donations received during the period, on a Statistical Return of Donations form.



Listed organisations keep the Department informed of any contact and personnel changes, and of the selection processes for any new grants, scholarships or prizes that they introduce.



Approximately every three years listed organisations participate in a review of their eligibility to remain on the Register.

Source:

Register of Culture Organisations Guide: Tax Deductible Donations to Cultural Organisations (2008)
Department of Environment, Water, Heritage and the Arts

Moore's Legal would be happy to assist you with this process, and provide advice about eligibility.

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