



Australian Government



Australian
Charities and
Not-for-profits
Commission

Charity tax concessions and endorsement

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acnc.gov.au/webinars



What we will cover today



- Charity tax concessions
- How the ACNC and ATO work together
- Deductible gift recipients (DGR)
- Health Promotion Charities and Public Benevolent Institutions

The ACNC and charity tax concessions



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- Charities must be registered with the ACNC to access Commonwealth charity tax concessions from the ATO.
- Some tax concessions are only available for particular types of charities.



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- After the ACNC has decided on charity status, the ATO will decide on an organisation's eligibility for tax concessions.
- The ATO may also have special conditions that must be met before an organisation can receive certain tax concessions.

ABN Lookup: abr.business.gov.au

How the ACNC and ATO work together



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- After the ACNC has decided charity status, the application for tax concessions is sent to the ATO.
- Charities can also apply for tax concessions at any time directly from the ATO.



Charity Tax Concessions



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- Fringe Benefits Tax (FBT) rebate or exemption
- Refund of franking credits

Deductible Gift Recipients



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- If a donation is tax-deductible, donors can deduct the amount of their donation from their personal taxable income when they lodge their tax return.
- The ATO has different categories of DGR, each with its own eligibility requirements.



Deductible Gift Recipients

- Not all charities are eligible for endorsement as a DGR.



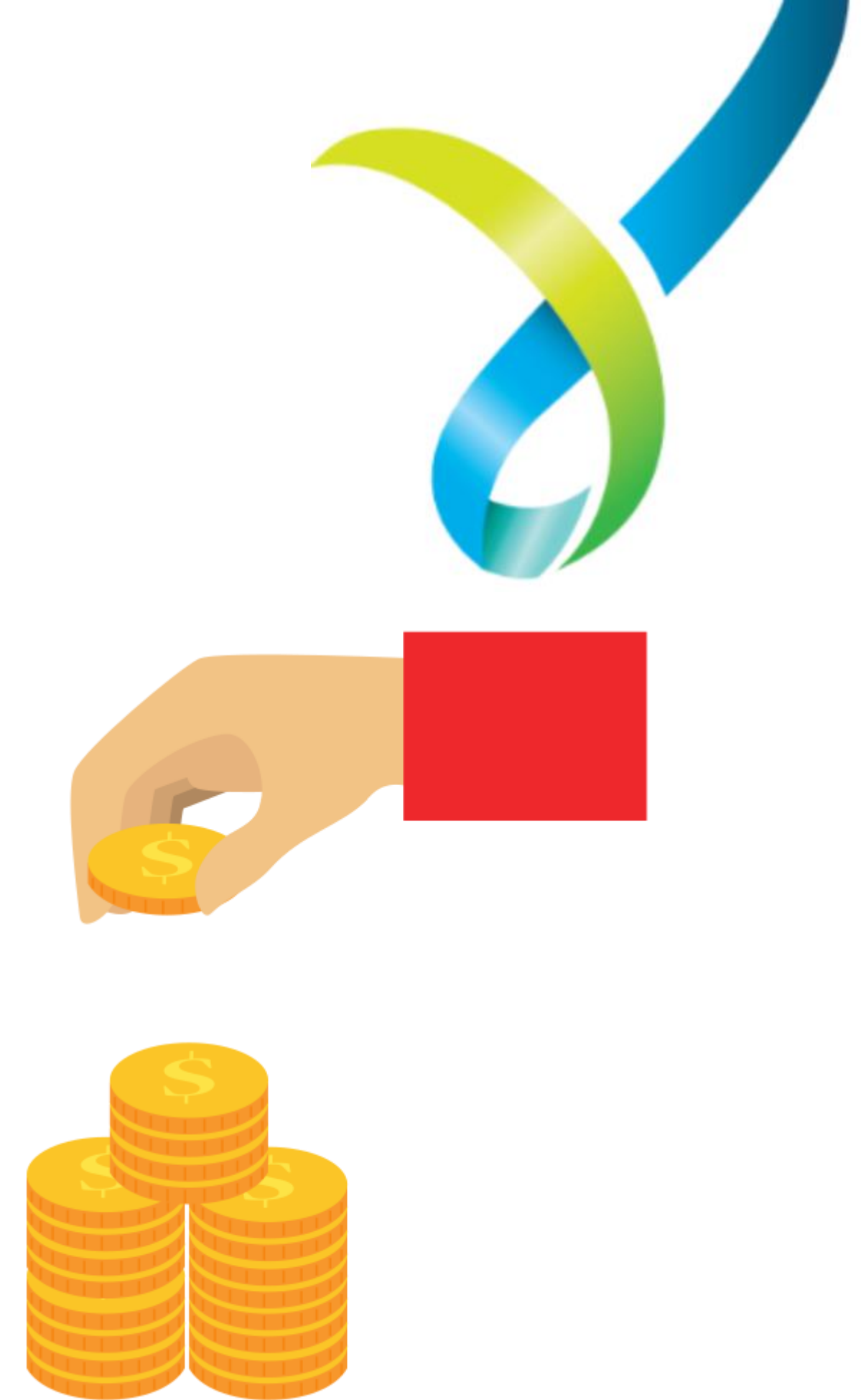
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- Only 38% of registered charities are endorsed as DGRs.
- DGR endorsement is decided by the ATO.

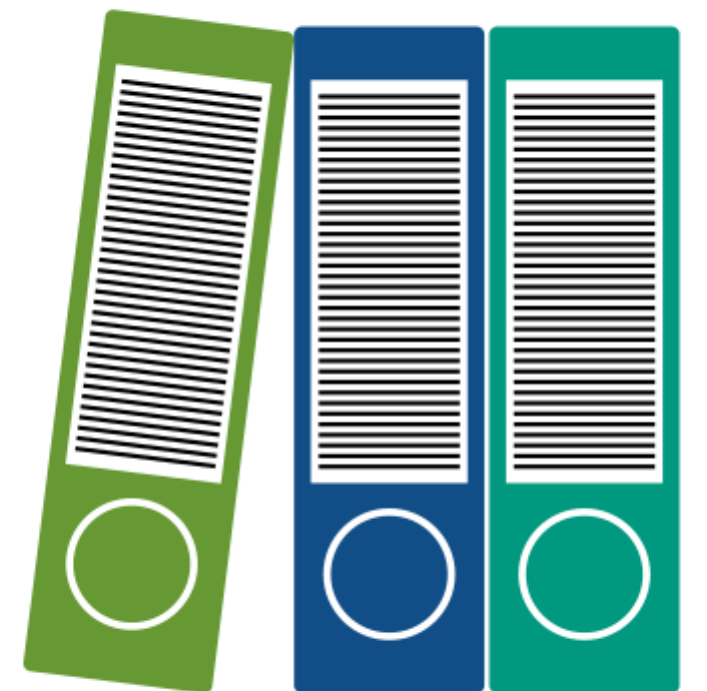


Government DGR registers



Government DGR registers

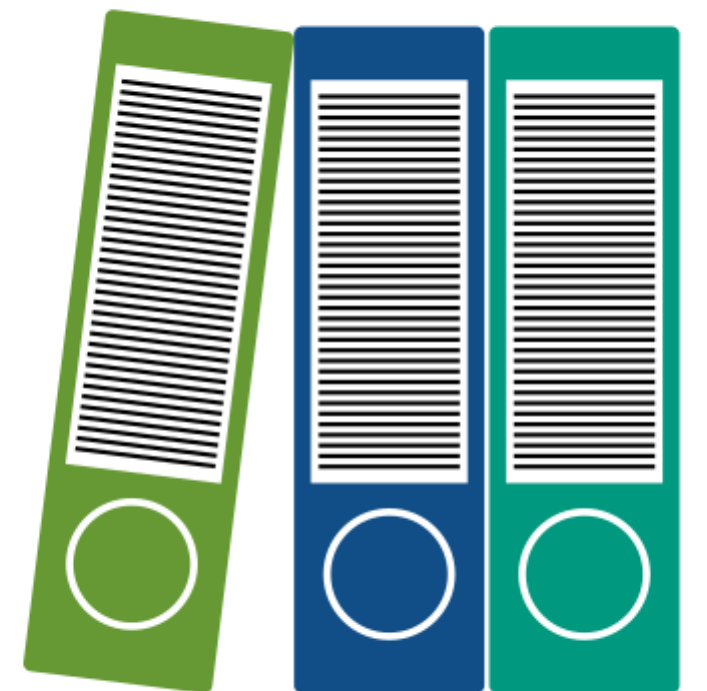
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Government DGR registers

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- Register of Cultural Organisations
- Register of Harm Prevention Charities
- Overseas Aid Gift Deduction Scheme



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Pending changes mean these registers will be integrated with the ACNC Charity Register.



Health Promotion Charities and Public Benevolent Institutions



Health Promotion Charities and Public Benevolent Institutions

- There are DGR categories specifically for charities registered as a Health Promotion Charity (HPC) or a Public Benevolent Institution (PBI) with the ACNC.
- To be eligible for DGR endorsement in these categories, charities must be registered with the ACNC as these types of charities.



Health Promotion Charities and Public Benevolent Institutions

- Registered charities can apply to change their subtype through the ACNC Charity Portal at charity.acnc.gov.au
- Must also satisfy other ATO requirements for endorsement of DGR



Questions



ACNC Resources

- acnc.gov.au/TaxConcessions
- acnc.gov.au/DGR
- acnc.gov.au/HPC
- acnc.gov.au/PBI
- acnc.gov.au/CharityRegister



ATO Resources

- [NFP home page at ato.gov.au/non-profit](http://ato.gov.au/non-profit)
- [ATOtv for videos and webinars at tv.ato.gov.au](http://tv.ato.gov.au)
- [NFP info-line on 1300 130 248 is open from 8:00am to 6:00pm, Monday to Friday](tel:1300130248)
- [Handover checklist for not-for-profit administrators](#)
- [Self-governance checklist for not-for-profit organisations](#)
- [Non-Profit News Service](#)



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