

### Key points at a glance

- **Fundraising reform:** On 9 September 2022, State and Territory Consumer Ministers reaffirmed their support for the reform of outdated and inconsistent conduct obligations across state and territory fundraising laws.
- **Red tape reduction:** From the 2022 AIS, many Queensland based charities can take part in a new streamlined reporting arrangement by reporting directly via the ACNC.
- Changes to charity size thresholds in the 2022 AIS mean significant red tape cuts for around 5,000 charities.

### Charity threshold changes

- We worked closely with the Australian Government to implement changes to charity size thresholds, meaning red tape cuts for around 5,000 Australian charities.
- With their size shifting downward, these charities have fewer ACNC reporting obligations, starting from the 2022 Annual Information Statement reporting period.

Size of charity	Current revenue thresholds for the 2021 AIS	Revenue thresholds from 1 July 2022 for the 2022 AIS	Audit/review requirement
Small	Less than \$250,000	Less than \$500,000	Only have to complete their Annual Information Statement online.
Medium	\$250,000 - \$999,999	\$500,000 - \$2,999,999	Financial report can be either reviewed or audited.
Large	\$1 million or more	\$3 million or more	Financial report must be audited

## Topic: Red tape reduction

### Reducing duplicated reporting

#### State and territory

##### Recent announcements - QLD streamlined reporting arrangement

- From the 2022 reporting period, most charities that are incorporated associations or fundraise in QLD are no longer required to submit an annual return to the QLD Office of Fair Trading. Instead, these charities can submit the Annual Information Statement to the ACNC.

##### Removal of duplicative annual reporting requirements through streamlined reporting arrangements with the ACNC

Jurisdiction	From what reporting period did the streamlined reporting arrangement commence?	
	Incorporated Associations	Fundraisers
ACT	2017	2017
NSW	2018	2021
NT	2019	N/A – do not regulate
QLD	2022	2022
SA	2017	2017
TAS	2016	N/A – no return necessary
VIC	2018	2020
WA	2020	2020

##### National Charitable Fundraising Working Group (Cross-border recognition model)

- In September 2020, the Working Group published a proposed model that would allow a charity registered with the ACNC to be automatically deemed as holding a fundraising authority in all participating states and territories.
- The ACNC supports this proposal as it reduces the regulatory burden for charities.

## Topic: Red tape reduction

- The working group is no longer active – the ACNC is now working with various jurisdictions to implement this model.
- The ACNC recognises charities that fundraise still face significant regulatory burden, and we will continue working with state and territory regulators to reduce this burden.
- On 9 September 2022, State and Territory Consumer Ministers reaffirmed their support for the reform of outdated and inconsistent conduct obligations across state and territory fundraising laws.
- A Working Group of jurisdictions is finalising a framework of nationally-consistent fundraising conduct requirements for the Council on Federal and Financial Relations to agree and release in late 2022 (subject to the agreement of all participating jurisdictions).

### **Reform of state and territory fundraising laws (fundraising conduct)**

- The ACNC is an observer as part of a working group (established in December 2021) which seeks to streamline fundraising conduct requirements and reduce regulatory burden for fundraisers.

### **Commonwealth**

- From the 2016 reporting period, the ACNC has implemented a streamlined reporting arrangement with the ATO for ancillary funds.
- The ACNC has streamlined financial reporting arrangements for non-government schools, saving around \$137,000 each year.
- Charities registered with ORIC do not need to report separately to the ACNC.

### **Charity passport**

- The ACNC shares data with government agencies (state, territory or Commonwealth) through the Charity Passport – as at 30 September 2022, 21 government agencies had active user accounts.

## **State revenue**

### Topic: Red tape reduction



- The ACNC continues to promote a common definition of charity, which will help reduce red tape in the areas of state and territory taxation, and fundraising.
  - Around 172 pieces of Commonwealth, state and territory legislation use the terms 'charity' or 'charitable', in addition to common law.
- Currently there is insufficient political or agency interest from many jurisdictions in streamlining applications for state and territory tax concessions (long-term solution could use a common definition of charity).