

Key points at a glance

- The requirement that all DGRs (other than ancillary funds, government entities and those with a “special listing”) be registered charities took effect from 14 December 2021.
- This will impact approximately 1,000 non ACNC registered DGRs. There will be a one year transition period for all affected DGRs.
- On 1 November 2020, the ACNC commenced entitlement reviews of 2% of DGR endorsed charities.
- 480 charities holding a range of different DGR categories of endorsement were selected for review over 2022/2023. Preliminary reviews have been completed for 274 of these entities, with 95 escalated for further investigation.
- The ACNC is conducting sector consultation about the reviews of DGR-endorsed charities to refine its approach and ensure clear communication.

DGR entity registration measures

- The requirement that all DGRs (other than ancillary funds, government entities and those with a “special listing”) be registered charities took effect from 14 December 2021.
- This will impact approximately 1,000 non ACNC registered DGRs. There will be a one year transition period for all affected DGRs.
- The ACNC is working with Treasury, the ATO and the departments currently responsible for the other registers to facilitate the transition including publishing guidance and communications and supporting new charity applicants.
- A transition of the four DGR Registers to the ACNC Charity Register was also proposed:
 - Register of Environmental Organisations (REO)
 - Register of Harm Prevention charities (RHPC)
 - Register of Cultural Organisations (ROCO)
 - Overseas Aid Gift Deduction Scheme (OAGDS)

This transition has not yet been implemented.

Review of charities

- On 1 November 2020, the ACNC commenced entitlement reviews of 2% of DGR endorsed charities.
- 464 charities holding PBI DGR endorsement were selected for review over 2021/22. Of these reviews – 325 were escalated for further investigation.
- 425 reviews have been completed to date.
- A report on this work and the findings has been published.
- 480 charities holding a range of different DGR categories of endorsement were selected for review over 2022/2023. Preliminary reviews have been completed for 274 of these entities with 95 escalated for further investigation.

Collecting and publishing additional information

- The ACNC will collect and publish additional information through the AIS and/or the ACNC Charity Register pending the passing of legislation to enable the Deductible Gift Recipient Reform (DGR) measures announced by the Hon Kelly O'Dwyer MP, including:
 - to disclose DGR endorsements
 - to replace (where appropriate) information currently captured by the four DGR Registers
 - other designated information.