

Subsidiary Arrangement – Data exchange

Arrangement Details	
Arrangement reference No.:	ABR: 12.014-09 ACNC: N/A
Commissioner:	Commissioner of the Australian Charities and Not-for-profits Commission
ACNC:	Australian Charities and Not-for-profits Commission (ABN 54 488 464 865)
Commissioner's MOU Manager:	<p>Name: Melville Yates</p> <p>Position: Director, Reporting, Red Tape Reduction & Corporate Services</p> <p>Postal address: GPO Box 5108, Melbourne VIC 3001</p> <p>Telephone: [REDACTED]</p> <p>E-mail address: [REDACTED]</p>
ACNC Data:	<p>ACNC Data to be supplied: See Item 1 of the Schedule.</p> <p>Format and method of supply of ACNC Data: See Item 2 of the Schedule.</p> <p>How ACNC Data can be used: See Item 3 of the Schedule.</p>
Registrar:	Registrar of the Australian Business Register
ABR:	The Australian Business Register (ABN 51 824 753 556)
Registrar's MOU Manager:	<p>Name: Andrew McDermott</p> <p>Position: Director, ABR Insights and Reporting, Australian Business Registry Services</p> <p>Postal address: GPO Box 9977, Civic Square ACT 2606</p> <p>Telephone: [REDACTED]</p> <p>E-mail address: [REDACTED]</p>
ABR Data:	<p>ABR Data to be supplied: See Item 4 of the Schedule.</p> <p>Format and method of supply of ABR Data: See Item 5 of the Schedule.</p> <p>How ABR Data can be used: See Item 6 of the Schedule.</p>
Head MOU:	The Memorandum of Understanding bearing ATO MOU (reference No. 12.014) and ACNC MOU (reference No. N/A)
Arrangement Expiry Date:	Two years after signing
This Arrangement replaces:	Nil.
Termination notice period:	180 days.
Frequency of meetings:	To be held Annually & as required.

Accepted and agreed

Signed by
Martin Jacobs
Assistant Commissioner,
Australian Business Registry
Services
Australian Taxation Office

Signature

[REDACTED]

Date

29 September 2023

Signed by
Sallyann Stonier
Acting Assistant Commissioner
Australian Charities and Not-for-
profits Commission

Signature

[REDACTED]

Date

05 October 2023

Subsidiary Arrangement

1. Parties

This Arrangement is between:

- the Registrar of the Australian Business Register, and
- the Commissioner of the Australian Charities and Not-for-profits Commission.

2. Purpose of this Arrangement

The purpose of this Arrangement is to ensure the data displayed on the Australian Business Register (ABR) and Australian Charities and Not-for-profits Commission (ACNC) Register is current and consistent across both registers. This includes the agencies working together to reduce red tape for registered charities by looking for opportunities for charities to update their details once and have it reflected in both registers.

This Arrangement sets out:

- the data the Australian Business Registrar and the ACNC Commissioner are to provide each other
- the arrangements under which the data is provided, and
- how inconsistencies in data between the two registers are resolved.

In the spirit of joint administration and responsibility, the Parties agree to provide their best endeavours to fulfil the roles and responsibilities outlined in this MOU and to cooperate and comply with reasonable requests and assistance from the other. The Parties will provide timely communication of relevant information to each other.

3. Head MOU

The parties entered into the Head MOU identified in the Arrangement Details. This Arrangement:

- is a Subsidiary Arrangement to that Head MOU,
- includes the **Common Provisions** set out in Part 1 (administrative provisions), Part 2 (operative provisions), Part 3 (data exchange provisions) and Part 4 (activity provisions) of the Schedule to the Head MOU,
- includes the **Common Provisions** set out in Part 3 (data exchange provisions) of the Schedule to the Head MOU.

4. Duration of this Arrangement

This Arrangement commences on the date it's signed by the last party to sign it and continues until its expiry date identified in the Arrangement Details, unless terminated earlier:

- by the parties at any time by mutual agreement, or
- by either party giving the other a notice of not less than the termination notice period identified in the Arrangement Details.

5. Existing arrangements between the parties

This Arrangement revokes and replaces the existing arrangements (if any) identified in the MOU Details.

Providing and using ACNC data

6. Providing ACNC Data

The ACNC Commissioner will arrange for the information identified in Item 1 of the Schedule (**ACNC Data**) to be supplied to the Registrar in the format/s and by the methods described in Item 2 of the Schedule.

If – due to a change in circumstances or for any other reason – the law no longer allows the ACNC Commissioner to disclose any ACNC Data or detail/s in it to the Registrar, the ACNC Commissioner will notify the Registrar and not make that disclosure.

7. Using ACNC Data

Information in ACNC Data provided to the Registrar must only be used in accordance with the *A New Tax System (Australian Business Number) Act 1999 (ABN Act)*:

- for the purposes of disclosure as identified in Item 3 of the Schedule, and
- to support the specific functions identified in Item 3 of the Schedule.

The Registrar is responsible for assessing the suitability of that information for those uses, and for notifying the ACNC Commissioner if any such function does not or ceases to comply with those purposes.

Providing and using ABR data

8. Providing ABR Data

Subject to the provisions of the *ABN Act* the Registrar will arrange for the information identified in Item 4 of the Schedule (**ABR Data**) to be supplied to the ACNC Commissioner in the format/s and by the methods described in Item 5 of the Schedule.

If – due to a change in circumstances or for any other reason – the law no longer allows the Registrar to disclose any ABR Data or detail/s in it to the ACNC Commissioner, the Registrar will notify the ACNC Commissioners and not make that disclosure.

9. Using ABR Data

The ABR Data provided to the ACNC Commissioner must only be used in accordance with the legislative authority of the ACNC:

- for the purposes of disclosure as identified in Item 6 of the Schedule, and
- to support the specific functions identified in Item 6 of the Schedule.

The ACNC Commissioner is responsible for assessing the suitability of that information for those uses. The ACNC Commissioner is responsible for ensuring that the ABR information is only used for the purposes legislatively authorised.

Administration

10. Fees

No fees are payable under this Arrangement for the provision of, or for access to, either ABR Data or ACNC Data under this Arrangement.

11. MOU Managers and Relationship Managers

A party's **MOU Manager** and **MOU Relationship Manager** are the persons identified as such in the MOU Details, or such other person as that party otherwise notifies. Each party's MOU Manager is responsible for the day-to-day management of the MOU. Each party's MOU Relationship Manager is responsible for overseeing the strategic operation of the MOU.

12. MOU Managers to administer Arrangement

The Parties' MOU Managers are to monitor and evaluate the operation and progress of this MOU.

As soon as practicable after each anniversary of this MOU, the parties are to complete a joint entity review evaluating the MOU's operation and progress which includes a statement confirming each party's compliance with its terms. The review will be endorsed by each party's MOU Manager with a copy of the endorsed version provided to each party's Relationship Manager and Head MOU Manager.

The parties' MOU Managers may from time to time, and in writing, agree additional procedures (consistent with this Arrangement) for the administration of this Arrangement and the provision of data under it.

13. Meetings

The parties' MOU Managers are to meet at the frequency indicated in the Arrangement Details for the purposes of administering this Arrangement. Those meetings:

- may be called by either MOU Manager giving reasonable notice to the other,
- may be held in person or through any technological means, and
- may be attended by an MOU Manager through a nominee.

Item 1 – ACNC Data to be supplied

The ACNC to supply the following file:

- 1) Weekly of any changes in ACNC registrations:
 - the ACNC current registration status,
 - the effective date of the registration status,
 - ACNC unique identifier for each entity record,
 - the entity's ABN,
 - charity name, and
 - a flag where all an entity's details have been withheld from the ACNC register.

Ad hoc reports

From time to time MOU managers may request in writing a request for an ad hoc report that is for the purposes listed in Section 2 of this Agreement.

Charity passport

The ACNC will provide the ABR with access to the 'charity passport'. This access will enable the ABR to access and download in electronic format all information that is publicly available on the ACNC Register. Access to the site is secured with TLS encryption and is only issued for a 12-month period after which it must be renewed. The data is updated weekly. The charity passport includes the following information where charities have provided it to the ACNC:

- Address for service of notice,
- Email for service of notice,
- Charity street address,
- Email for main business address,
- Responsible person/s name and position.

The charity passport is updated weekly by the ACNC and can be accessed and downloaded by the ABR as required.

The Registrar's MOU Manager is to be notified if there is likely to be a delay in the delivery of the data at the nominated email address, or as otherwise agreed in writing by the Parties' MOU Managers from time to time.

Item 2 – Format and method of supply of ACNC Data

Data sets identified under item 1 number 1-2 and ad hoc reports will be security classified at the UNCLASSIFIED level, and are to be supplied to the Registrar by way of sending to the ATO's ABR support area at <ABRProductionSupport@ato.gov.au> or as otherwise agreed in writing by the Parties' MOU Managers from time to time.

The data set file format and related field names, data types and field lengths will be defined in a separate specification document (outlined in **Appendix 2**). Changes to file format and specification document will be agreed in writing by the Parties' MOU Managers from time to time.

The ABR will nominate officers to be given access to the charity passport. These officers will be issued a File Transfer Protocol (FTP) user account by the ACNC and will be able to download ACNC register data and extract the data identified under item 1 charity passport. Accounts are secured with TLS encryption and are only issued for a 12-month period after which they must be renewed.

Item 3 – How ACNC Data can be used

Purpose of disclosure and legislative authority

ACNC Data is disclosed under the *ACNC Act*:

- for the purposes of ensuring the integrity and accuracy of the Australian Business Register, specifically its reflection of ACNC registration data,
- to reduce red tape for charities by enabling updates provided to ACNC to be used to update the ABR,
- under the legislative authority of
 - the *Australian Charities and Not-for-profit Commission Act (2012)*, and the *Australian Charities and Not-for-profit Commission (Consequential and Transitional) Act (2012)*,
 - the *Australian Charities and Not-for-profits Commission Regulations 2022*,
 - the *Charities Act 2013*,
 - the *Privacy Act 1988*,
 - the *Freedom of Information Act 1982 (Cth)*.

Specific functions supported

The specific functions which the information in ACNC Data can be used to support are:

- **data integrity** – provide complete and accurate ACNC registration information to the ABR, for example:
 - when a new (charity entity) registers,
 - an entity is revoked (ceases to be registered),
 - there are changes to an entity's registration status effective from date,
 - there are changes to an entity's ABN (as recorded within the ACNC register),
 - when a charity record is withheld or is no longer withheld,or such other function/s (that comply with the purposes of disclosure identified above) as are otherwise agreed in writing by the parties' MOU Managers from time to time.
- **data access** – provide ACNC charity status information to other parties, for example:
 - ACNC registration data to be provided to ABR Partner Agencies (Note: ACNC unique identifier is not to be included in extract),
 - ACNC charity status details included in ABN details published to ABN Lookup (Note: ACNC unique identifier is not to be included in ABN Lookup),or such other function/s (that comply with the purposes of disclosure identified above) as are otherwise agreed in writing by the parties' MOU Managers from time to time.

Item 4 – ABR Data to be supplied

The ABR Data to be supplied will contain:

- 1) A report of any exceptions detected in the ACNC weekly status change report including:
 - an invalid ABN (ABN that does not match the algorithm, has not been issued yet, is not yet active, etc.),
 - an incorrect ABN (ABN is different to the ABN previously advised with the same ACNC unique identifier),
 - a duplicate ABN (the same ABN but different ACNC unique identifier),
 - a replaced ABN,
 - if ACNC status is active and the ABN does not have an active status (i.e., cancelled),
 - if file not formatted correctly,or any other issue that prevents processing of the record.

The weekly exceptions report data is to be supplied within 3 business days of receiving the ACNC file. For the six-monthly data matching report, exception report data to be supplied within 1 week of receiving the ACNC file.

The ACNC Commissioner's MOU Manager to be notified if there is likely to be a delay in the delivery of the data/information at the nominated email address, or as otherwise agreed in writing by the Parties' MOU Managers from time to time.

The Parties' MOU Managers may request, from time to time, in writing an ad hoc report that is for the purposes listed in Section 2 of this Agreement.

Item 5 – Format and method of supply of ABR Data

Data sets will be security classified at the UNCLASSIFIED level, and are to be supplied to the ACNC Commissioner by way of sending to the ACNC Commissioner's MOU Manager at <registration@acnc.gov.au>, or as otherwise agreed in writing by the Parties' MOU Managers from time to time.

The data set file format and related field names, data types and field lengths will be defined in a separate specification document. Changes to file format and specification document will be agreed in writing by the Parties' MOU Managers from time to time.

Item 6 – How ABR Data can be used

Purpose of disclosure and legislative authority

ABR Data is disclosed under the ABN Act:

- for the purposes of ensuring the integrity and accuracy of the ACNC Register, specifically its reflection of ABN data,
- for ABN Lookup to provide a link from an ABN lookup record to the ACNC register,
- under the legislative authority of
 - the Taxation Laws – the *A New Tax System (Australian Business Number) Act 1999*, the *Income Tax Assessment Act 1936*, the *Taxation Administration Act 1953* and any other Acts of which the Commissioner has general administration, and
 - the *Privacy Act 1988*,
 - the *Freedom of Information Act 1982* (Cth).

Specific functions supported

The specific functions which the ABR Data can be used to support are:

- **data integrity**– provide ACNC with information from ABR with regards to charity entities, for example
 - provide an exception report on the ability to update the ABR (charity entities) from charity status details provided by ACNC,
 - to enable the ACNC to update the ACNC register when reports provide more recent and accurate data, for example:
 - Cancelled ABN,
 - Changed ABN,

or other such function/s (that comply with the purposes of disclosure identified above) as are otherwise agreed in writing by the parties' MOU Managers from time to time.

APPENDIX 1 - Data Information Transfer (Handling table)

Direction of data/information transfer	Description of data/information	Protective Marking <i>Refer Protectively marking information.</i>	Volume (per transfer) <i>Note high volumes of sensitive data/information may require additional safeguards.</i>	Frequency of transfer <i>e.g., ad hoc, on request, real time, weekly, monthly, quarterly, biannually, annually.</i>	Transfer channel <i>e.g. unencrypted or encrypted e-mail, courier, post, telephone, face to face meeting, direct access to systems, Data Transfer Facility (DTF), Bulk Data Exchange (BDE). See Security - CEI for more information on approved or recommended handling procedures. For information on GovLink user agencies (secure e-mail link between commonwealth agencies) refer https://www.finance.gov.au/govlink</i>	Storage Location of the data/information <i>Refer Storing information.</i>	Delivery receipt following transfer <i>e.g., hardcopy receipt signed, email receipt function enabled, verbal notification.</i>	High Risk Transfer <i>Answer 'Yes' or 'No'. For any transfers that meet the definition of a High Risk Transfer then review by the Security is mandatory.</i>	Risk Rating <i>Provide a risk rating, i.e., LOW, MODERATE or HIGH The risk rating is to consider the likelihood of data/information loss in combination with the possible consequences of that loss. In information security terms, the risk being rated is the loss / unauthorised access to the data or information being transferred. Refer to the ATO Risk Management Framework for more information on determining consequences and risk ratings.</i>
From ACNC to ATO	ACNC data files containing weekly changes in ACNC registrations. This includes ACNC entity type, registration status, ABN, effective registration date and charity name.	OFFICIAL	On average < 50 ABNs per week	Weekly	Internal email	Restricted Shared Drive	Yes (ATO returns processing results to ACNC)	No	Low
From ATO to ACNC	A data report of any exceptions detected in the ACNC weekly status change data match report including, an invalid ABN, an incorrect ABN, a duplicate ABN, a replaced ABN etc.	OFFICIAL	On average < 50 ABNs per week	Weekly	Internal email	Restricted Shared Drive	No	No	Low

APPENDIX 2 – Data Information Transfer – (Specification tables)

ACNC data

ACNC standard data

Field name	Data type	Max length/Format
Id	String	10
Membertype	String	1
Status	String	4
status date	Date	d/mm/yyyy
Abn	String	100
org details withheld	String	1

ACNC Responsible person data

Field name	Data type	Max length/Format
ABN	String	100
First name	String	50
Last name	String	50
DOB	Date	d/mm/yyyy
Position	String	50
Start date	Date	d/mm/yyyy
End date	Date	d/mm/yyyy
Rp details withheld	String	1
Email	String	100
Address line 1	String	250
Address line 2	String	250
Address line 3	String	250
Suburb	String	80
State	String	50
Country	String	80
Postcode	String	20

ABR Data**ABR / ACNC Reconciliation report – monthly by email**

Field name	Data type	Field length
ABN	██████	██
Entity Type	██████	█
Entity Name	██████	████
Status	██████	█
Status Date	████	██████████

ACNC status details report – weekly by email

Field name	Data type	Field length
ID	██████	████
MemberType	██████	█
Status	██████	█
ABN	██████	██
Reason	██████	

Cancelled ABNs – weekly by email

Field name	Data type	Field length
IdentifierTypeCd	██████	█
IdentifierValue	██████	██
IdentifierStatusCd	██████	█
ABNCancellationDate	████	██████████
EventReasonCd	██████	█
ItemDescn	██████	██