

**From:** [redacted] s 47E(d)

**Sent:** Tuesday, 20 January 2026 4:41 PM

**To:** [redacted] s 47E(d)

**Cc:** Media <Media@acnc.gov.au>

**Subject:** RE: Request for comment: ACNC oversight of charities funding IDF and West Bank settlements

OFFICIAL

Hi [redacted] s 47E(d)

See below some suggested changes – please read through to check for typos, etc. happy to discuss if you have any questions, otherwise accept the changes and send on.

Thanks – was not an easy one!

[redacted] s 47E(d) (she/her)  
Director | Advice Services, Education and Public Affairs | Australian Charities and Not-for-profits Commission  
[redacted] s 47E(d) | [W www.acnc.gov.au](http://www.acnc.gov.au)

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OFFICIAL

**From:** [redacted] s 47E(d)

**Sent:** Tuesday, 20 January 2026 3:18 PM

To: [REDACTED] s 47E(d)

Cc: Media <[Media@acnc.gov.au](mailto:Media@acnc.gov.au)>

Subject: RE: Request for comment: ACNC oversight of charities funding IDF and West Bank settlements

OFFICIAL

Hi [REDACTED] s 47E(d)

Please see draft response below for your review / approval.

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Hi Stephanie,

Please see a reply to your queries below, and if needed, please attribute to an ACNC spokesperson.

- 1. What obligations do ACNC registered charities with deductible gift recipient (DGR) status have to ensure their activities and overseas funding comply with Australian law, including sanctions law and counter-terrorism financing requirements, as well as Australia's international legal obligations?**
- 2. How does the ACNC assess whether a charity's overseas activities are consistent with the requirement to pursue a charitable purpose and to operate for the public benefit, particularly where funds may support foreign military units or activities in occupied territory?**

The ACNC registers and regulates charities. The ATO is responsible DGR endorsement. In most cases, organisations must be registered charities to qualify for DGR endorsement – some limited exceptions apply (government entities, ancillary funds or entities specifically listed in tax law).

Once registered with the ACNC, charities have ongoing obligations to the ACNC that they must meet to remain registered. These obligations include notifying the ACNC of changes, keeping records, reporting annually and complying with the ACNC Governance Standards (unless they are a Basic Religious Charity) and External Conduct Standards.

Australian registered charities that operate outside of Australia must comply with [the External Conduct Standards](#) (ECS) set out in Division 50 of the ACNC Act. The External Conduct Standards ECS 1 covers the way a charity manages its activities overseas and how it is required to control its finances and other resources including ensuring resources are applied in accordance with charitable purposes and that reasonable risk management processes are in place to protect against misuse. ECS 1 also requires registered charities to comply with Australian laws while operating overseas, including to take reasonable steps to ensure they are not breaching international sanctions (this only applies where international law has been incorporated into Australian domestic legislation).

Speaking generally, the ACNC has a range of tools to monitor charity compliance with obligations in addition to [compliance and enforcement powers](#).

Since 2020 the ACNC has had a program to review around 2% of all [DGR endorsed charities](#) annually (approx. 500 charities per year), focusing on entitlement to charity registration and correct charity subtypes. Selection of charities reviewed as part of this program is based on an assessing of emerging concerns or patterns of risk identified in our work.

Between 2020-2025 the ACNC conducted compliance reviews that sought to identify areas where governance could be improved amongst particular cohorts of charities where emerging risks and/or areas of regulatory focus had been identified by the ACNC and communicated to the sector. Summaries of matters that the ACNC has considered in these proactive reviews are published on the ACNC's website here: [Compliance reviews](#).

In addition, the ACNC has the power to compel individual charities or cohorts of charities to complete self-audits of their compliance with specific governance obligations. Programs of self-audits allow the ACNC to better understand emerging issues, areas of operating or governance risk in the sector.

The [ACNC publishes information](#) about the regulatory areas we focus our attention on.

**3. Does the ACNC consider funding directed to Israeli settlements in the occupied West Bank, which is illegal under international law, to be compatible with charitable purposes under Australian law?**

The United Nations' view that settling civilian populations in an occupied territory is contrary to international law has not, at this stage, been incorporated into domestic Australian law. The ACNC cannot enforce international law unless that law has been incorporated into Australian domestic legislation.

The Australian government has regularly affirmed its view, in alignment with The ACNC can only enforce Australian law.

**4. Has the ACNC received complaints or opened compliance reviews or investigations into any Australian charities alleged to be funding the IDF or settlement-related activities since October 2023?**

The ACNC does not categorise concerns with identifiers such as *‘funding the IDF or settlement-related activities’*.

However, between 7 October 2023 to 31 December 2025, the ACNC received 896 concerns relating to 88 charities in relation to the Israel/Gaza conflict.

**5. What enforcement or regulatory action is available to the ACNC if a registered charity is found to be supporting activities that may contravene international humanitarian law or undermine Australia’s stated foreign policy position on settlements?**

The ACNC can only enforce Australian law.

**6. Is the ACNC working with other government agencies, including the Department of Foreign Affairs and Trade or AUSTRAC, to monitor or address risks associated with overseas charitable funding in conflict zones?**

The ACNC works collaboratively with other Australian Government agencies to ensure the best placed agency takes a lead. We support a whole-of-government approach to addressing fraud, and work with other government agencies when it is appropriate to do so.

When our intelligence work uncovers broader illegal activity – for example, detecting suspicious conduct that could be related to terrorism financing, money laundering or serious fraud – we refer these matters to the appropriate authorities.

Thanks,

<sup>s</sup>  
47E(d)

s 47E(d)

Senior Media and Communications Officer | Education and Public Affairs

Australian Charities and Not-for-profits Commission

s 47E(d)

| **W** [acnc.gov.au](https://www.acnc.gov.au)

OFFICIAL

**From:** [redacted] s 47E(d)

**Sent:** Tuesday, 20 January 2026 2:17 PM

**To:** [redacted] s 47E(d)

**Subject:** FW: Request for comment: ACNC oversight of charities funding IDF and West Bank settlements

OFFICIAL

After discussion with [redacted] s 47E(d) – [redacted] s 47C

To assist with the draft Cate provided the following:

[redacted] s 22

[redacted] s 22

[redacted] s 22

The brief answer on settlements is that the Australian government has regularly affirmed its view, in alignment with the United Nations' view, that settling civilian populations in an occupied territory (i.e. Israeli settlements in Gaza) is contrary to international law. But those laws have not been incorporated into domestic Australian law. The ACNC can only enforce Australian law.

s 47E(d) (she/her)

Director | Advice Services, Education and Public Affairs | Australian Charities and Not-for-profits Commission

s 47E(d) | [W www.acnc.gov.au](http://www.acnc.gov.au)

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OFFICIAL

**From:** s 47E(d)

**Sent:** Tuesday, 20 January 2026 2:12 PM

**To:** s 47E(d)

**Subject:** Re: Request for comment: ACNC oversight of charities funding IDF and West Bank settlements

OFFICIAL

Hi s 47E(d)

s 47E(d)

s 47E(d)

s 47E(d)

Regards,

s 47E(d)

Senior Manager Compliance

Australian Charities and Not-for-Profits Commission

s 47E(d)

**E** [compliance@acnc.gov.au](mailto:compliance@acnc.gov.au) | **W** [www.acnc.gov.au](http://www.acnc.gov.au)



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**From:** s 47E(d)

**Sent:** Tuesday, 20 January 2026 1:35 PM

**To:** s 47E(d)

**Subject:** FW: Request for comment: ACNC oversight of charities funding IDF and West Bank settlements

OFFICIAL

Hi s  
47E(d)

As discussed appreciate your views on below from a potential disclosure perspective

- s 47E(d)
- [redacted]
  - [redacted]
  - [redacted]
- [redacted]
  - [redacted]
  - [redacted]
- [redacted]
  - [redacted]
  - [redacted]
- [redacted]  
[redacted]

s 47E(d) (she/her)

Director | Advice Services, Education and Public Affairs | Australian Charities and Not-for-profits Commission

s 47E(d) | [W www.acnc.gov.au](http://www.acnc.gov.au)

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**From:** [redacted] s 47E(d)  
**Sent:** Tuesday, 20 January 2026 10:13 AM  
**To:** [redacted] s 47E(d)  
**Cc:** Media <[Media@acnc.gov.au](mailto:Media@acnc.gov.au)>  
**Subject:** FW: Request for comment: ACNC oversight of charities funding IDF and West Bank settlements

OFFICIAL

OFFICIAL

**From:** Media  
**Sent:** Tuesday, 20 January 2026 10:08 AM  
**To:** [redacted] s 47E(d)  
[redacted]  
**Cc:** Media <[Media@acnc.gov.au](mailto:Media@acnc.gov.au)>  
**Subject:** FW: Request for comment: ACNC oversight of charities funding IDF and West Bank settlements

Hi [redacted] s 47E(d) A Michael West media query with a deadline of 12pm tomorrow deadline. [redacted] s 47E(d)

**From:** Stephanie Tran [REDACTED] s 47F

**Sent:** Tuesday, 20 January 2026 10:03 AM

**To:** Media <Media@acnc.gov.au>

**Subject:** Request for comment: ACNC oversight of charities funding IDF and West Bank settlements

\*\* EXTERNAL EMAIL – Think quick before you click\*\*

Dear ACNC media team,

We are preparing an article examining Australian charities with tax-deductible status that have provided funds to Israeli military units and to organisations or projects connected to Israeli settlements in the occupied West Bank, which are considered illegal under international law.

The UN Special Rapporteur on the situation of human rights in the Palestinian territories, Francesca Albanese, raised concerns about the role of foreign, tax-deductible charities in funding military-linked activities and settlement expansion in occupied Palestinian territory in her [July 2025 report](#) “From economy of occupation to economy of genocide”.

- “Faith-based charities have also become key financial enablers of illegal projects, including in the occupied Palestinian territory, often receiving tax deductions abroad despite strict regulatory charitable frameworks. The Jewish National Fund (KKL-JNF) and its 20+ affiliates fund settler expansion and military-linked projects. Since October 2023, platforms such as Israel Gives have enabled tax-deductible crowdfunding in 32 countries for Israeli military units and settlers. United States-based Christian Friends of Israeli Communities, Dutch Christians for Israel and global affiliates, sent over \$12.25 million in 2023 to various projects that support colonies, including some that train extremist settlers.”

We have evidence that the following ACNC-registered charities have provided funding to the Israel Defense Forces and/or to organisations operating in, or supporting, Israeli settlements in the occupied West Bank:

- [REDACTED] s 47E(d)
- [REDACTED]
- [REDACTED]
- [REDACTED]

We are seeking comment from the ACNC on the following questions:

1. What obligations do ACNC registered charities with deductible gift recipient (DGR) status have to ensure their activities and overseas funding comply with Australian law, including sanctions law and counter-terrorism financing requirements, as well as Australia's international legal obligations?
2. How does the ACNC assess whether a charity's overseas activities are consistent with the requirement to pursue a charitable purpose and to operate for the public benefit, particularly where funds may support foreign military units or activities in occupied territory?
3. Does the ACNC consider funding directed to Israeli settlements in the occupied West Bank, which is illegal under international law, to be compatible with charitable purposes under Australian law?
4. Has the ACNC received complaints or opened compliance reviews or investigations into any Australian charities alleged to be funding the IDF or settlement-related activities since October 2023?
5. What enforcement or regulatory action is available to the ACNC if a registered charity is found to be supporting activities that may contravene international humanitarian law or undermine Australia's stated foreign policy position on settlements?
6. Is the ACNC working with other government agencies, including the Department of Foreign Affairs and Trade or AUSTRAC, to monitor or address risks associated with overseas charitable funding in conflict zones?

As we are planning to publish the article tomorrow afternoon, we would appreciate a response by **12pm tomorrow**.

If we do not receive a response by that time, we will note in the article that the ACNC was contacted for comment but did not respond.

Thank you for your time and assistance.

Kind regards,

--

**Stephanie Tran**

Journalist

[www.michaelwest.com.au](http://www.michaelwest.com.au)



Released under FOI Act 1982  
Australian Charities and Not-for-profits Commission