

OTHER REGULATORS AND OBLIGATIONS



Key points

- There are areas of charity regulation and practice that the ACNC does not have jurisdiction over, with other regulators bearing ultimate responsibility. Areas like fundraising, as well as elements of taxation, company law and regulations covering incorporated associations, do not fall under the ACNC's jurisdiction. Certain types of charities may also have obligations to other bodies or regulators.
- For some charities, their obligations to the ACNC replace their obligations to other government regulators. However, other charities will continue to have obligations to other Commonwealth, state, territory or local government agencies.
- Your charity must know which regulators it has obligations to, and must comply with these obligations.
- The ACNC continues to work with state and territory regulators to reduce duplicate reporting, with fundraising one key area targeted.

Companies

A company limited by guarantee is a specific type of legal structure that charities may choose to operate under. Charities operating under this structure are registered by the Australian Securities and Investments Commission (ASIC).

After your organisation is registered as a company limited by guarantee with ASIC, you may apply to the ACNC to register as a charity. Once you are registered with the ACNC, most (but not all) of the organisation's ongoing obligations are to the ACNC rather than ASIC.

The ASIC website contains [more information on registering a company](#).

Incorporated organisations

Many charities – including small charities – choose to register as an incorporated association. Charities registered under this structure are regulated by state and territory governments.



Australian Government



Australian
Charities and
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Again, incorporated associations may have obligations to state or territory government regulators, such as providing annual reports or keeping financial records. Charities must still meet these obligations.

Cooperatives

Some charities are incorporated as “cooperatives”. A cooperative is a type of organisation that is owned, controlled and used by its members.

These charities are regulated by state and territory governments.

Fundraising

When fundraising, small charities should be aware of the need to meet obligations (for example, applying for a permit or license to fundraise) to the fundraising regulator in the state or territory in which they operate.

And charities that conduct fundraising through gaming activities (such as lotteries or raffles) may have obligations to the gaming regulator in the state or territory they are conducting the activity in.

The ACNC website **contains further information about fundraising**.

Taxation

Some charities might be eligible for tax concessions from Commonwealth, state, territory and local government agencies.

These range from GST concessions and Deductible Gift Recipient status to exemptions from state and territory taxes like payroll taxes or stamp duty.

Charities will have to meet certain requirements to receive tax benefits from these government agencies.

It is important to note that the Australian Taxation Office (ATO) is responsible for deciding eligibility for Commonwealth charity tax benefits, not the ACNC.

More information

More information about other regulators can be found by searching that term on the ACNC website, **acnc.gov.au**.

More information

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acnc.gov.au/smallcharities