Australian Government

Australia Council for the Arts

artsupport AUSTRALIA

An arts guide to philanthropic gifts and tax: the dry stuff.

Artsupport Australia is an initiative of the Australia Council for the Arts to grow cultural philanthropy

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Contents

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Disclaimer

The information in this Guide is of a general nature only and covers vast and complex territory and is subject to change as laws and procedures change. Donors (individuals, foundations and trusts) and recipients (organisations, and individuals) engaged in philanthropy should seek their own professional legal and financial advice on matters specific to their circumstances. The parties who provide material in this Guide disclaim any and all liability, loss or damage to any persons or organisations that may rely on the currency or accuracy of the information or material.

Introduction

This guide will help not-for-profit arts/ cultural organisations and individual artists understand the formalities associated with receiving philanthropic income.

It will introduce:

- the legal and tax requirements associated with receiving tax deductible gifts
- terminology associated with giving
- different types of tax deductible gifts and their conditions
- the legal and tax requirements associated with fundraising events.

There is an entire division of tax law [Division 30 of the Income Tax Assessment Act 1997] dedicated to the conditions associated with tax deductible giving.

Philanthropic income for artists and arts organisations has grown substantially in the last decade and the trend is expected to continue.

Donations to arts organisations increased by 57 percent to $60.0 million between 2004/5 – 2008/9. (Register of Cultural Organisations data 2008-09)
http://www.environment.gov.au/about/publications/annual-report/08-09/outcome4.html

Distributions to the cultural sector from private ancillary funds PAFs (known as prescribed private funds PPFs until October 2009) grew from $0.76m to $9.58 million between 2001/2 and 2007/8.
http://www.bus.qut.edu.au/research/cpns/publications/documents/2010_1_PPFs_Web_v2.pdf

The Australia Business Arts Foundation has granted more than $6 million in tax deductible donations via the Australia Cultural Fund to individual artists and arts organisations since 2001.

http://www.abaf.org.au/index.php?sectionID=1354&pageID=4936

Artsupport Australia has facilitated more than $45 million in philanthropic income for artists and arts organisations through its free one-to-one mentoring programs and brokering services for individual philanthropists, philanthropic foundations and trusts. Case studies include:

- The Tasmanian Symphony Orchestra reported an increase of more than 50 percent in its donations revenue, and $1.6 million in donations and pledges to its new foundation, at the end of a formal two-year mentorship.
- Glen Donnelly a talented viola player, mentored since 2007, secured over 90 per cent of his fees for two years at the Royal Academy of Music, London, from donations and philanthropic grants.

Let them inspire you to seek your own donations and philanthropic grants.

1 Background

Philanthropic income

Income sources for not-for-profit arts/cultural organisations and artists are typically a mix of:

- earned income – from box office, sales and events
- government grants, and
- private sources – sponsorship and **philanthropy**.

Philanthropic income can come from:

- individuals – as direct donations of money, shares, goods, services and property (e.g. buildings or artwork), from fundraising events or bequests
- business – as donations of money, shares, goods, services and property
- philanthropic trusts and foundations (individual, family or corporate) – as money (grants), shares or property.

On paper, philanthropic income can appear similar to sponsorship and government grants, but clear differences arise with the financial, legal and tax obligations associated with receiving donations. For instance, donations do not incur GST.

What is a gift?

A gift is a sum of money or an asset (property or goods) voluntarily transferred to you or your organisation for its use and benefit. A gift can be given conditionally in the sense that it can be given for a specific purpose.

To receive a tax deduction for the gift, the provider cannot expect any tangible benefit in return, and the organisation must be endorsed as a deductible gift recipient (DGR). *More information is on page 9 and this ATO weblink:*
http://www.ato.gov.au/nonprofit/content.asp?doc=/content/34496.htm&page=2&H2

A bequest is a special type of gift, that is transferred to you or your organisation on the owner's death, as specified in the owner's will. It can be given unconditionally or with conditions, which are legally binding – *refer to page 24.*

Definitions

Artsupport Australia

An initiative of the Australia Council to the Arts to grow cultural philanthropy.

http://www.australiacouncil.gov.au/philanthropy/artsupport_australia

Australia Business Arts Foundation (AbaF)

AbaF is a national organisation which promotes private sector support for the arts, and administers the Australia Cultural Fund.

http://www.abaf.org.au

Australian Business Register (ABR)

The register provides access to publically available information provided by businesses when they register for an Australian Business Number (ABN) i.e. GST and DGR status.

http://www.abr.gov.au

Australia Cultural Fund (ACF)

The Australia Cultural Fund enables eligible individual artists and arts organisations without deductible gift recipient (DGR) status to receive tax-deductible donations.

http://www.abaf.org.au/index.php?sectionID=1354&pageID=1391

Australian Taxation Office (ATO)

The Australian Taxation Office is the Australian Government's principal revenue collecting agency.

http://www.ato.gov.au/corporate/content.asp?doc=/content/00166129.htm&page=2&H2=&pc=&mnu=46398&mfp=001&st=&cy=

Bequest

A donation of money or an asset upon the owner's death as specified in the owner's will.

Charity

A charity is an institution or fund established for a charitable purpose – which encompasses many not-for-profit arts and cultural organisations.

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/24483.htm&page=2&H2

Deductible gift recipient (DGR) endorsement

DGR endorsement is provided to eligible not-for-profit organisations by the ATO. Being endorsed as a DGR enables the organisation to receive income tax deductible gifts. Most trusts and foundations require their grant recipients to be endorsed as a DGR.

The Department of the Environment, Water, Heritage and the Arts (DEWHA)

A Federal government department that deals with cultural affairs, including arts tax incentive programs including the Cultural Gifts Program and the Register of Cultural Organisations.

http://www.arts.gov.au/tax_incentives

Fringe Benefits Tax (FBT)

FBT is a tax payable by employers who provide fringe, or non-cash benefits to their employees. An example of a fringe benefit on which FBT may be payable is when an employer allows an employee to use a work car for private purposes.

Fundraising

Fundraising is the act of soliciting donations from the public for general or specific purposes and is regulated by legislation in each state and territory of Australia. Further, it may be necessary to obtain a permit from local government authorities to conduct fundraising in their area.

Gift

A gift is the term used in tax law to refer to a sum of money or an asset (property or goods) voluntarily transferred to you or your organisation for its use and benefit.

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/34496.htm&page=2&H2

Gift account

An organisation is only required to have a gift account (or gift fund) when it has established a public fund or funds as part of its DGR process. The gift account requirement helps ensure that DGRs use gifts only for their principal purpose.
http://www.ato.gov.au/nonprofit/content.asp?doc=/content/34496.htm&page=2&H2

Goods and services tax (GST)

GST is a broad-based tax of 10 percent on the supply of most goods and services consumed in Australia, where the supply is a taxable supply and the importation of most goods into Australia. *See page 25 for GST treatment of a fundraising dinner.*

Grant

A payment of financial assistance from one organisation (usually a government entity or a grant making foundation) to another by means of direct contributions, subsidies, co-payments or similar.

ATO ruling – Grants of financial assistance http://law.ato.gov.au/pdf/gstr2000-011c1.pdf

Input taxed

For GST purposes, a sale is input taxed where no GST is included in the price and no credit is claimed by the supplier in respect of GST paid for goods and services to enable the provision of the supply. An example of a sale that may be treated as input taxed is where an organisation that is endorsed as a DGR elects to treat an eligible fundraising event as input taxed.

Not-for-profit

An organisation is not-for-profit if it is prohibited from distributing profits or gains to its individual members either during operation or on winding up.

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/33732.htm

Philanthropy

According to Philanthropy Australia, philanthropy is ‘the planned and structured giving of money, time, information, goods and services, voice and influence to improve the wellbeing of humanity and the community’.

http://www.philanthropy.org.au/

Private Ancillary Funds (PAFs)

A Private Ancillary Fund is a charitable trust that is limited to receiving contributions from a private group (such as a family) rather than the public and making distributions to DGRs (other than Item 2 DGRs, which generally includes other PAFs and public ancillary funds). Until October 2009 PAFs were known as Prescribed Private Funds (PPFs).

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/00215720.htm&page=3

Public Fund

A fund (a trust or foundation in legal terms) that operates on a not-for-profit basis and is designed to attract public contributions. ROCO requires the recipient of gifts or deductible contributions to be a public fund. The ATO has outlined their requirements for public funds in Taxation Ruling TR 95/27. An organisation may have a number of public funds in order to fundraise for different tax deductible purposes. In the accounting process, these public funds can be serviced by one gift account to keep them separate from the operational accounts. See also gift account.

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/20926.htm

ROCO (Register of Cultural Organisations)

Cultural organisations listed on ROCO have a public fund which is endorsed as a DGR and is therefore eligible to receive tax deductible donations. Listing on the ROCO is suitable only for **non-collecting** arts/cultural bodies (such as art gallery societies). **Collecting** cultural bodies (such as art galleries) are approved under other general DGR categories.

http://www.arts.gov.au/tax_incentives/register_of_cultural_organisations

Sponsorship

Sponsorship is a business agreement between an organisation and a sponsoring business with the aim of mutual benefit—material and organisational. Sponsors can provide cash, advertising, signage in exchange for tickets to performances, new audiences, markets or naming rights etc. Sponsoring businesses can claim a tax deduction for legitimate business expenses.

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/00100253.htm

Tax Concession Charity (TCC)

Not-for-profit organisations that exist for purposes that fall within the legal definition of charity can apply to the ATO to receive endorsement as a tax concession charity (TCC). Being endorsed as a TCC provides an organisation with exemption from income tax and the lodgement of income tax returns as well as other concessions in relation to Fringe Benefits Tax and GST. A TCC was formerly known as the Income Tax Exempt Charity (ITEC). Many philanthropic foundations and trusts require their grant recipients to be endorsed as a TCC.

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/13267.htm

Taxable Supply

For GST purposes, a taxable supply is generally a supply of goods or services made by an organisation in Australia that is registered (or required to be registered) for GST where the supply is not input taxed or GST-free under the GST legislation.

Will

A legal document in which an owner specifies how to deal with or allocate their assets after their death.

Workplace Giving

Workplace giving is a mechanism for salaried employees to make regular pre-tax donations to DGR organisations. It is also referred to as pre-tax payroll deductions or giving.

http://www.ato.gov.au/content/downloads/n9185-06-04.pdf

2 Organisations

While anyone can give you a gift, your donor can only get a tax deduction for it if your organisation or a fund that it operates is endorsed as a **deductible gift recipient** (DGR).

Many philanthropic foundations and trusts can only make grants to organisations with DGR status as well as **tax concession charity** (TCC) status.

If you do not yet have these endorsements or are not eligible for them, you will have to look into whether you may be eligible for assistance from other bodies.

Having endorsement as both a DGR and a TCC organisation will maximise your access to philanthropic income.

Should we become a deductible gift recipient (DGR)?

Before your organisation undertakes the process of applying for DGR endorsement, it is crucial to be aware of the long-term implications of having it.

Having DGR endorsement comes with legal and organisational obligations.

You also need to be aware that, if your fundraising strategies change, and you no longer need to provide tax deductions to your donors for their gifts, you can't simply cancel your DGR endorsement. Your organisation - or its gift fund (depending on which has the endorsement) - will have to distribute all its assets to another organisation or fund with similar objectives. This means your organisation or its gift fund will effectively cease to exist as it will not be able to continue to hold its assets.

This would also apply if the DGR was revoked by the ATO, which can occur if the organisation is no longer meeting its obligations.

This may be a reason why an organisation may choose not to apply for DGR endorsement. Another reason may be, if your funding comes predominantly from government grants or bequests, you do not need to be set up to provide tax deductions. Some organisations successfully attract gifts without DGR endorsement - the Starving Kids Records case study on page 27 provides an account of this.

To help you decide, it is advisable to get legal advice - from a lawyer or agencies that specialise in the not-for-profit sector - for your specific needs.

If an organisation does not have DGR status

Organisations that do not yet have, want, or cannot have DGR status, may find the Australia Cultural Fund useful. *See page 13*.

Which DGR category should I apply for?

There are a number of different categories of DGR endorsement and your organisation may be entitled for endorsement under more than one. You should apply under the category that is most appropriate for what you want to achieve.

Some other classifications that may be relevant for your organisation include:

- public library, museum or gallery, and
- scholarship fund.

How can an organisation get deductible gift recipient (DGR) status?

An eligible organisation may obtain DGR endorsement by application to the Australian Tax Office (ATO). The ATO can give DGR endorsement to the organisation as a whole, or to a fund, authority or institution that the organisation operates. In the second case, only donations to the fund, authority or institution are tax deductible.

You have to formally apply for DGR, but first check that you are eligible.

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/34490.htm&page=2&H2

Gift Account

In order to endorse a separate fund of an organisation as the DGR entity, organisations must maintain a dedicated gift account (or gift fund). This does not apply however where the organisation is endorsed as a DGR as a whole.

The gift account requirement helps ensure that DGRs use gifts only for their principal purpose. This involves special conditions, including holding gifts separately from other property until they are used.

General DGR

Organisations responsible for cultural collections (public art galleries, museums, libraries and archives) apply directly to the ATO for general DGR endorsement. Once endorsed, they can issue tax deductible receipts for gifts of money and property. They may also be able to offer donors a tax deduction for gifts of cultural material under the Cultural Gifts Program.

See http://www.ato.gov.au/nonprofit/content.asp?doc=/content/34490.htm&page=32#P2034_138217

Register of Cultural Organisations

Non-collecting cultural organisations may obtain DGR endorsement by application for listing on the Register for Cultural Organisations (ROCO). ROCO is administered by the Department of Environment, Water, Heritage and the Arts (DEWHA), who forward the application to the ATO for final approval. This option requires you to have a public fund established specifically for any donations you receive.

See http://www.ato.gov.au/nonprofit/content.asp?doc=/content/34490.htm&page=31#P1998_135479

DGR Item 1 and Item 2

Deductible Gift Recipient endorsement will also identify you as either a DGR 'Item 1' or 'Item 2' entity.

Many philanthropic foundations and trusts can only make grants to organisations with DGR Item 1' status – those that actively undertake charitable and other programs.

'Item 2' entities are grant making entities that only collect and distribute funds e.g. Private Ancillary Funds, public ancillary funds. 'Item 2' DGRs are not entitled to give to each other.

The Australian Business Register provides information on whether an entity is an 'Item 1' or 'Item 2'.

DGR Special Listing

A handful of cultural organisations that fall outside the general DGR categories still have DGR through special listing in the Income Tax Assessment Act e.g. the Australiana Fund and the National Trust organisations.

Special Listing is a last resort option for approval as a DGR where none of the categories of endorsement are suitable for your organisation and requires Treasury to agree that your organisation is one that should be entitled to receive tax deductible gifts.

DGR Case Study: Feral Arts

Feral Arts is Brisbane-based community cultural development organisation specialising in digital media. They were previously an incorporated association in Queensland without DGR status, which meant that it was not set up to do business and fundraising easily in other states and territories.

With their growth nationally and internationally, Feral Arts re-structured as a not-for-profit company limited by guarantee under a new constitution, and applied for DGR status. Within months of receiving DGR endorsement for its fund and listing on the ROCO, Feral Arts secured a major three-year philanthropic grant that has leveraged further support for their operations and sustainability.

http://www.feralarts.com.au/

What do we have to do once we have DGR?

DGR endorsement comes with a number of obligations. Accurate and regular financial reporting and self-review for the ongoing eligibility of DGR are fundamental. If you do not comply with these obligations, your DGR status may be revoked.

Self review

Organisations that are endorsed as DGRs and TCCs are required to regularly review their purposes, activities and transactions to ensure that they are still entitled to endorsement, and in the event that they are not, notify the ATO that they are no longer entitled to endorsement.

Note: If an organisation had DGR endorsement before it changed legal status from an incorporated association to a company limited by guarantee, its endorsements should continue. This presumes it is taken to be the same entity, and the organisation maintains the same core objectives. In any case, the ATO would need to be advised of any changes.

Record keeping

Organisations with DGR status have a legal requirement to keep separate records and explain transactions associated with their DGR-related activities. Where an organisation has a number of funds, records must clearly separate donations made to each fund, and must show that the gifts have been used for the fund's principal purpose.

Reporting

Arts and cultural organisations that are on the Register of Cultural Organisations are required to complete a report every six months, documenting the donations and grants from philanthropic trusts and foundations.

http://www.arts.gov.au/__data/assets/pdf_file/0005/69791/statistical-return-tax-deductible-donations-7dec2007.pdf

Organisations and funds that are endorsed as DGRs are expected to be audited annually.

ATO recordkeeping for small business guide
http://www.ato.gov.au/content/downloads/BUS76494n3029_06_08.pdf

A standard chart of accounts for non-profit organisations developed by QUT
https://wiki.qut.edu.au/display/CPNS/Standard+Chart+of+Accounts

ATO guide to recordkeeping basics for non-profit organizations
http://www.ato.gov.au/nonprofit/content.asp?doc=/content/33031.htm

Issuing receipts

If you have DGR, you must issue receipts for any tax deductible gifts of $2 or more (*except for workplace giving donations - receipts for which are provided by the donor's employer*).

Receipts must state:

- the name of the fund or organisation receiving the donation
- the DGR's ABN
- it is for a gift.

It is also recommended you include:

- the amount donated and method of payment
- description of the gift/s or property
- date the gift was made
- donor name and contact details.

If a donor has elected to spread the tax deduction for a gift over a period of up to five years, the elections and any variations to elections should be noted on the receipt.

The receipt should be issued to the donor within three working days.

You must comply with the national privacy laws regarding donor information.

What can a donor give?

For a gift to qualify for a tax deduction to the donor, the gift must be one of:

- $2 or more in cash
- shares – Australian Stock Exchange (ASX) listed shares valued at $5,000 or less, and acquired at least 12 months before the gift was made
- property purchased during the 12 months before the gift was made
- property valued by the Tax Office at more than $5,000
- trading stock of a business – disposed of outside the ordinary course of the donor's business
- cultural material – property under the Cultural Gifts Program: http://www.arts.gov.au/tax_incentives/cgp
- heritage gift – places listed in the National Heritage List, the Commonwealth Heritage List or the Register of the National Estate. http://www.environment.gov.au/heritage/ahdb/

What can a donor expect?

No material benefit

To qualify for a tax deduction to the donor, the gift must be free of any obligation to you, and you cannot provide the donor with any material benefit.

The ATO considers the following to be material benefits, which could jeopardise a tax deduction:

- Free or discounted tickets
- Free meals, drinks and programs
- Free expertise
- Discounts on purchases and facilities

The following are ***not*** considered material benefits by the ATO:

- Public acknowledgement e.g. on donor lists, annual reports
- Meeting the cast and management, attending rehearsals or similar
- A personalised ticket booking service
- Free newsletters
- Invitations to special events for which the donor pays to attend
- Naming rights on capital projects

Can a gift be subject to conditions?

A donor may make a gift for a specified purpose or use. If you accept such a gift you must fulfill the purpose or return the gift.

Do we have to accept a donation?

Being offered a donation may appear to be a benefit, but sometimes it may be onerous or may present a risk to your organisation (e.g. from a non-ethical or illegal business). There is no legal obligation for you to accept a donation or bequest, and you can refuse any donation at your discretion without giving any reason.

DGR Resources

Giftpack: Guide to deductible gift recipients and donors

ATO's DGR application pack contains the form, instructions, and the publication GiftPack.

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/62774.htm

DGR Fact sheets

ATO's frequently asked questions

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/62774.htm&page=2&H2

ATO's frequently asked questions about DGR - endorsement
http://www.ato.gov.au/nonprofit/content.asp?doc=/content/62774.htm&page=3&H3

What are the requirements for a gift to be considered a tax deductible gift?

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/24938.htm&page=3&H3

DGRs listed by name in the tax law
http://www.ato.gov.au/nonprofit/content.asp?doc=/content/31654.htm

ROCO Resources

Fact sheets, list of ROCO organisations, and guide to applying

http://www.arts.gov.au/tax_incentives/register_of_cultural_organisations

ROCO guide to tax deductible donations to cultural organisations

http://www.arts.gov.au/__data/assets/pdf_file/0014/81023/roco_guide.pdf

ATO's resources on ROCO

Information on public funds, and tax requirements of organisations registered with ROCO

http://www.ato.gov.au/nonprofit/content.asp?doc=/Content/30661.htm&page=9&H9

Statistical return of donations form for ROCO

http://www.arts.gov.au/__data/assets/pdf_file/0005/69791/Statistical_Return_of_Donations_ROCO_FORM_071207.pdf

Australia Cultural Fund: a service for arts organisations without DGR

If your organisation does not have DGR status, the Australia Business Arts Foundation (AbaF) may be able to assist through its Australia Cultural Fund (ACF). AbaF is able to use its DGR status to receive donations (from individuals) and grants (from foundations that do not require TCC) and pass them on to arts organisations which don't have DGR and which meet AbaF's eligibility guidelines. AbaF provides a tax deductible receipt to individual donors.

AbaF has granted more than $6 million of tax deductible donations to the arts since 2001.

Registering with the ACF

Arts organisations planning to register must meet eligibility criteria and provide a summary of the project, its budget and timeline.

http://www.abaf.org.au/index.php?sectionID=1354&pageID=4935

A simple template for key income and expenditure items is provided.

http://www.abaf.org.au/files/Giving_and_donation_docs/Template_budget.pdf

AbaF holds regular workshops on the ACF and its potential for your organisation.

http://www.abaf.org.au/index.php?pageID=3053&action=events&sectionID=1352

How does it work?

Donors (individuals) can make tax deductible donations to the ACF (as long as they are not related to the recipient) and foundations (that do not require TCC) can make grant to AbaF and express a preference for the arts organisation or group to which they would like their donation granted.

The AbaF board takes into consideration the preferences of the donors when making its grants. AbaF only accepts cash gifts.

Case Study: The Australian Book Review

Australian Book Review (ABR) is Australia's oldest literary review.

Mentored by Artsupport Australia since 2006, ABR developed its skills and programs to secure new donors. Being a very small organisation, the role of fundraising was taken up by the existing staff. A tiered patrons' scheme was launched in 2007 before they were endorsed as a DGR (Item 1) and they successfully attracted donations using the ACF. In mid 2010 they employed their first philanthropy manager on a part-time basis, and relaunched their giving programs, with a focus on major gifts.

Since it received DGR endorsement, ABR reports that it is:

- attracting smaller, more frequent donations throughout the year
- providing donors with more certainty, as tax deductibility on donations is immediate, and donors can confirm DGR status on the Australian Business Register website. Donors can also express a preference for which projects they wish to support.
- accessing new grant sources from philanthropic trusts and foundations
- being in more control in the timing of any planned giving programs.

www.australianbookreview.com.au

The why and how of Tax Concession Charity endorsement

Many philanthropic foundations and trusts require their grant recipients to be endorsed as a tax concession charity (TCC). TCC determines that for tax purposes, an organisation is a charity.

Your organisation does not need to be a TCC to receive donations from individuals.

If an organisation is endorsed as a TCC, it is not required to pay income tax or lodge an income tax return, and it also gains access to concessions such as to Fringe Benefits Tax and GST.

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/00228362.htm&page=2

Are you eligible for TCC?

To be eligible for endorsement as a TCC you must be an entity (i.e. an institution, incorporated association, unincorporated group, company, trust fund etc.) that exists for public benefit and whose sole purpose is charitable (in the legal sense).

This means that your organisation falls within one of the 'heads' of charity, being:

- relief of poverty
- advancement of education
- advancement of religion or
- other purposes beneficial to the community.

For arts and cultural organisations, this is typically satisfied by benefit to the communityor the advancement of education. You are not a charity if you exist primarily for commercial or private benefit, for the provision of services to members, or solely for political, recreational or social activities.

How can you get endorsement as a TCC?

To attain TCC endorsement, organisations need to apply to the ATO.

Note: TCC does not allow you to receive tax deductible gifts. For this, you will need endorsement as a deductible gift recipient. *Refer to page 9.*

TCC concessions available

TCCs may access a range of other tax concessions, or exemptions such as:

- Goods and Services Tax (GST) concessions
- Fringe benefits tax (FBT) rebate
- Refund of franking credits on dividends from investments

TCCs may also be entitled to access concessions and exemptions on state/territory duties and taxes that are administered by the relevant state or territory revenue office including:

- Stamp duty
- Payroll tax
- Land tax

Note: Being a TCC for ATO purposes is **not** the same as being a charity for the state and territory revenue offices. Each revenue office will have different procedures, which may include registering your charitable status. Contact the revenue office in your state or territory for more information.

State	Revenue office
ACT	ACT Revenue Office www.revenue.act.gov.au
NSW	Office of State Revenue NSW Treasury www.osr.nsw.gov.au
NT	Territory Revenue Management www.revenue.nt.gov.au
Queensland	Office of State Revenue www.osr.qld.gov.au
South Australia	RevenueSA www.revenuesa.sa.gov.au
Tasmania	State Revenue Office www.sro.tas.gov.au
Victoria	State Revenue Office Victoria www.sro.vic.gov.au
Western Australia	Office of State Revenue www.osr.wa.gov.au

GST

GST is charged when there are taxable supplies.

Not-for-profit organisations must register for GST if their GST turnover is $150,000 or more.

A donation to any not-for-profit organisation is not subject to GST as there is no taxable supply.

However, endorsement of your organisation as a DGR or TCC does not mean that you are not required to charge GST in relation to the supply of goods and services. Consequently, GST may apply on certain philanthropic grants seen as payment for a supply of goods, or services (e.g. conditional logo placement). It can also apply to goods or services provided by a TCC in return for payment. Where both the grantor and the grantee are registered for GST and the grantee provides a tax invoice, the grantor will be able to claim back the GST paid on the grant.

You should obtain professional advice in relation to the GST obligations of your organisation.

What if your organisation doesn't qualify as a Tax Concession Charity?

Organisations that are not endorsed as a TCC will be required to pay income tax on their net taxable income and should seek specific advice on income tax matters.

Tax Concession Charity and Income Tax Resources

ATO guide to TCC endorsement and its effect on tax entitlements and obligations

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/34308.htm&page=12&H12

ATO income tax guide for not-for-profit organisations
http://www.ato.gov.au/content/downloads/Nat7967_3_2007.pdf

Is your organisation a charity?

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/34267.htm

Application form for endorsement as a tax concession charity (TCC)

Note: You may need advice from a lawyer or accountant to help you apply for TCC
http://www.ato.gov.au/nonprofit/content.asp?doc=/content/46645.htm

The endorsement process - how to access TCC concessions?

FAQs about how your organisation will find out it its application has been successful
http://www.ato.gov.au/nonprofit/content.asp?doc=/content/13267.htm

Categories of not-for-profit organisations exempt from income tax and definitions and conditions for each type

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/34269.htm&page=3&H3

GST and Grants – ATO guidance and rulings on grants that attract GST
http://www.ato.gov.au/nonprofit/content.asp?doc=/content/00171997.htm

3 Individual artists

Individual artists can seek donations for their projects, but may not have the skills or information to maximise their funding potential. To date, Artsupport Australia has mentored over 200 artists to discuss their funding needs and help determine their potential for philanthropic support. Artsupport Australia staff can work with you to:

- help identify suitable philanthropic trusts and foundations, and provide feedback on applications to them
- help identify potential individual donors, and discuss strategies for seeking their support e.g. major gifts and/or fundraising events
- refer them to appropriate others for advice and resources.

Unlike organisations, individual artists cannot apply for endorsement as a deductible gift recipient (DGR) or tax concession charity (TCC). This does not mean you can't receive philanthropic donations, but means your donors are not entitled to claim a tax deduction for their donation unless there is some alternate means of facilitating this. The Australia Cultural Fund may be able to assist with this.

Australia Cultural Fund: a service for individual artists

Individual artists are unable to secure DGR status from the ATO.

However through its Australia Cultural Fund (ACF), the Australia Business Arts Foundation (AbaF) is able to use its DGR to receive donations (from individuals) and grants (from foundations that do not require TCC) and pass them on to individual artists which meet AbaF's eligibility guidelines.

AbaF provides a tax deductible receipt to individual donors. AbaF has granted more than $6million of tax deductible donations to the arts since 2001.

How does it work?

Donors (individuals) can make tax deductible donations to the ACF as long as they are not related to the recipient. Also, foundations that do not require TCC can make a grant to AbaF and express a preference for the cultural organisation or group to which they would like their donation granted. The AbaF board takes into consideration the preferences of the donors when making its grants.

AbaF only accepts cash gifts.

Registering with the ACF

Artists must meet the eligibility criteria and provide a summary of the project, its budget and timeline.

http://www.abaf.org.au/files/INDIVIDUAL_ARTIST_or_GROUP_OF_ARTISTS_registration_information_required.pdf

A simple budget template is provided for key income and expenditure items
http://www.abaf.org.au/files/Giving_and_donation_docs/Template_budget.pdf

AbaF runs regular workshops on the ACF process and its potential for you
http://www.abaf.org.au/index.php?pageID=3053&action=events&sectionID=1352

To register for ACF donations
http://www.abaf.org.au/index.php?sectionID=1354&pageID=4935&staticID=Register-for-ACF-donations

Case Study: Glen Donnelly

Artsupport Australia has mentored many individual artists who have successfully used the ACF. This includes Glen Donnelly, a talented, young viola player, registered with the ACF, to receive tax deductible gifts. He has attracted the support of donors and philanthropic trusts, enabling him to study at the elite Royal Academy of Music in London.

http://www.australiacouncil.gov.au/philanthropy/case_studies/case_study_items/glen_donnelly

The business of being an individual artist

Determining whether an individual's artistic activity is a business or a hobby is important as it will determine the applicable tax framework. Indicators that help define business activity are:

- a commercial purpose
- an intention and prospect of profit
- active pursuit of artistic development and making the artistic work public
- membership of professional associations, and
- a planned and organised manner in which activities are undertaken.

If your business activity generates a GST turnover of $75,000 or more, you must register for GST.

The income for business activities is assessable for income tax, and associated work-related expenses are deductible.

An artist classed as a 'special professional' (an artist, composer, writer—including a computer programmer—inventor, performer, production associate) may be able to average income over a number of years. This is particularly useful for emerging artists, whose early years are characterised by varying income.

To ensure that all tax entitlements are accessed, individual artists are encouraged to obtain sound tax advice.

ATO guidance: are you carrying on a business?
http://www.ato.gov.au/businesses/content.asp?doc=/content/78548.htm

Income averaging for special professionals ATO Guide

http://www.ato.gov.au/content/downloads/IND00134503n24750608.pdf

Artist career - a business information resource for individual artists

http://www.artistcareer.com.au/index.php?sectionID=859&pageID=1272

4 Gift types, conditions and tax implications

Cash donations

Donations of money can be given as:

- cash
- cheque
- credit card payment, and
- electronic funds transfer (EFT).

It is important to process donations promptly and into their correct account/s. Accurate reporting of donations is a legal requirement so ensure that your accounting systems are well maintained. Receiving donations electronically is becoming more common, and easier for both giver and receiver.

ATO's Record keeping essentials may assist you
http://www.ato.gov.au/businesses/pathway.asp?pc=001/003/003/002/001

Donations of property

Donations of shares

Donors can claim a tax deduction for donating shares to DGR organisations provided the shares are valued at $5,000 or less and are acquired at least 12 months previously. To be deductible, shares must be in a public company listed on the ASX.

Donors may trigger capital gains tax on the transfer of the shares, which may reduce the benefit of the tax deduction claimed. It is the donor's responsibility to seek financial advice on these matters.

ATO fact sheet: Gifts of shares <$5,000 with rules for tax deductibility
http://www.ato.gov.au/content/downloads/n71222072007.pdf

ATO fact sheet on capital gains tax implications of donating shares
http://www.ato.gov.au/individuals/content.asp?doc=/content/65605.htm

Sharegift Australia facilitates donation of shares to DGRs free of brokerage costs
http://www.sharegiftaustralia.org.au/

Donations of cultural items: the Cultural Gifts Program

The Australian Government's Cultural Gifts Program provides tax incentives to encourage gifts of culturally significant items from private collections to be donated to public art galleries, museums, libraries and archives.

Gift types can include:

- paintings and works on paper
- books
- sculptures
- manuscripts and personal papers
- jewellery
- ceramics
- technological, mechanical, scientific and social history collections.

In broad terms, the tax incentives for donors include:

- a tax deduction up to the average market value of their gifts (including GST) as specified by approved valuers
- an exemption from capital gains tax
- a tax deduction to the donors for the costs of obtaining valuations specifically for this program.

Gifts bequeathed under a will or made by executors of deceased estates are not tax deductible and do not qualify for the program.

DEWHA administers the program in accordance with the gift provisions of the income tax law and with the advice of an expert committee, the Committee on Taxation Incentives for the Arts.

Cultural Gifts Program homepage
http://www.arts.gov.au/tax_incentives/cgp

Relevant forms and certificates
http://www.arts.gov.au/tax_incentives/cultural_gifts_program/forms_and_certificates

How the Cultural Gifts Program works

http://www.arts.gov.au/tax_incentives/cgp/how_the_program_works

ATO's Cultural Gifts Program coverage
http://www.ato.gov.au/nonprofit/content.asp?doc=/content/30662.htm&pc=001/004/013/007/001&mnu=44789&mfp=001/004&st=&cy=1

Donations of time

Volunteers and pro-bono providers are a useful resource for specific needs and projects - including fundraising. There is no specific deduction available for the time given by volunteers - such as where a company makes their staff available to an arts organisation. These volunteers' salary costs will be deductible to the company as a business expense - but at the salary equivalent of the volunteering role i.e. not their usual professional salary.

Pro Bono services

Pro bono providers can generally claim a tax deduction and GST credits for the expenses incurred in providing the services. GST will generally not be charged for services provided free of charge. If pro bono work is provided on a reduced fee basis, GST is payable by the recipient organisation on the fees actually paid rather than the market value of the services provided.

Advisory services available

The Australia Business Arts Foundation (AbaF) provides the arts and cultural sector with access to free expert business advice through its programs:

- adviceBank, and
- boardBank

http://www.abaf.org.au/index.php?sectionID=1353&pageID=1398&staticID=About-Volunteering

Other resources available are:

The ATO's volunteers and tax: tax basics for non profit organisations
http://www.ato.gov.au/content/downloads/SME8729_nat4612.pdf

The Australian pro bono manual - a best practice guide for lawyers working pro bono
http://www.nationalprobono.org.au/probonomanual/index.asp

5 Philanthropic fundraising

Fundraising

Fundraising is the activity of seeking donations from the public for your, or your organisation's general or specific projects. It includes public collections, fundraising events and raffles.

State and territory fundraising licences and requirements

Each state and territory has its own legal requirements for fundraising activities with the exception of Northern Territory. You may need to notify state/territory authorities, or receive permits/approvals or licences from these authorities. Further, it may be necessary to obtain permits from the relevant local government authorities for conducting fundraising activities in their area. The complete list of local government authorities is available at www.alga.asn.au/links/obc.php

The conduct of raffles and lotteries is regulated by legislation in each state and territory and may be relevant even for a charitable entity.

State	Authorities
ACT	ACT Gambling & Racing Commission http://www.gamblingandracing.act.gov.au Office of Regulatory Services, ACT Department of Justice and Community Safety www.ors.act.gov.au
NSW	NSW Office of Liquor, Gaming and Racing, Department of the Arts, Sport and Recreation www.olgr.nsw.gov.au
NT	Licensing and Regulation Division, NT Department of Justice www.nt.gov.au/justice/licenreg
Queensland	Department of Justice and Attorney-General, Queensland www.fairtrading.qld.gov.au
South Australia	Office of the Liquor and Gambling Commissioner www.olgc.sa.gov.au

Tasmania	Liquor and Gaming Branch, representing the Tasmanian Gaming Commission www.treasury.tas.gov.au Consumer Affairs and Fair Trading www.consumer.tas.gov.au/business_affairs/charities
Victoria	Consumer Affairs Victoria, Department of Justice www.consumer.vic.gov.au Victorian Commission for Gambling Regulation, Department of Justice www.vcgr.vic.gov.au
Western Australia	Department of Consumer and Employment Protection www.docep.wa.gov.au/charities Department of Racing, Gaming and Liquor www.rgl.wa.gov.au Department of Racing, Gaming and Liquor www.rgl.wa.gov.au

Minor Benefit Rule

Some fundraising events seek donations as part of an overall payment. The ATO's minor benefit rule associated with fundraising dinners and events enables individuals to claim a tax deduction for part of the cost of the ticket. The value of the minor benefit allowed is 20 per cent of the gift and cannot exceed $150.

For example, a $200 ticket to a fundraising dinner, the benefit (i.e. the dinner) has a market value of $35 (less than 20 percent of the gift). The participant would be entitled to a tax deduction on the balance - $165.

General fundraising

Regular giving, major gift and capital campaign fundraising can bring in substantial donations. It is important to apply tax awareness in all these activities.

Subscription add-ons

Annual subscription materials (online, by mail or in published brochures) present an opportunity for add-on donations. GST will generally apply to the subscription, but not to the donation. This should be clear in the promotional material and on the receipt provided to subscribers.

FIA offers best practice guidelines in fundraising

http://www.fia.org.au/AM/Template.cfm?Section=Principles_and_Standards_of_Fundraising_Practice&Template=/CM/HTMLDisplay.cfm&ContentID=8547

http://www.fia.org.au/Content/NavigationMenu/EventFlyers/Standard_of_Direct_Mail_Fundraising_Practice.pdf

Workplace giving

Workplace giving (also known as payroll deductions) is a simple way for salaried employees to make regular pre-tax donations to a nominated DGR organisation. The receiving organisation receives a lump sum - usually monthly - made up of the collective donations from the employer and is not required to issue receipts to the individual donors.

Workplace giving is an effective strategy with low administration and costs.

ATO's how to set up a workplace giving program
http://www.ato.gov.au/content/downloads/n9185-06-04.pdf

FIA workplace giving best practice guidelines
http://www.fia.org.au/content/navigationmenu/eventflyers/standard_of_workplace_giving_fundraising_practice.pdf

Bequests

A bequest is an amount of money or an asset that is given to a recipient upon the owner's death as specified in the owner's will. The bequest can be given 'freely', which means that the receiving organisation may use it as it chooses, or it can come with conditions, which are legally binding. Where conditions are more onerous than beneficial for the organisation, the organisation may not choose to accept the bequest.

The laws applicable to claims on wills are different in each state and territory. These laws will determine an organisation's rights and obligations when benefactors have bequeathed money or property. State and territory authorities determine whether you are able to receive a copy of the will, administer the application to receive a will once probate is granted and the will is made a public document, and also whether you can obtain a copy of a will before probate is granted.

There are benefits of obtaining a copy of the probate, as often this includes a copy of the will and inventory of assets and liabilities. Where receiving a bequest, a not-for-profit organisation can approximate how long it will take to receive payment of its bequest based on the inventory information. In some states, the estate is required to pay you interest on the bequest if it is not received by a certain period from the date of death.

Unless an organisation is a tax concession charity (*see page 14*) it will be assessed for tax on bequest income. Where the bequest is a gift (i.e. it is a voluntary payment where no material benefit is provided to the payer) then no GST applies. An organisation may be seen as providing a material benefit to the payer when complying with conditions associated with the bequest, and GST may apply in these cases.

In addition, often donors may be uncertain as to the tax implications of the bequest, including capital gains tax. If pro bono legal or tax advice does not alleviate this, an option is to suggest that they donate in their lifetime.

It is important to be aware that family provision rules may apply to vary the terms of a will to ensure that dependents and family of the deceased are sufficiently provided for under the will. A consequence of this is that despite being named in a will, the gift may be reduced or removed altogether where these rules apply.

QUT: Keeping Giving Going: Charitable Bequests and Australians
https://wiki.qut.edu.au/display/CPNS/Keeping+Giving+Going

FIA best practice bequest fundraising guidelines
http://www.fia.org.au/Content/NavigationMenu/EventFlyers/Standard_of_Bequest_Fundraising_Practice.pdf

Dinners

Fundraising events may encourage payments which may also extend minor benefits to the donor. Donors may be able to claim a deduction providing the payment is made at an eligible fundraising event held by a DGR organisation and that it is more than $150 cash payment. However, the GST inclusive value of benefit received by the donor must not exceed 20 percent of the value of the contribution, or $150.

The tax deduction available to the donor is the amount of the payment in excess of the benefit received.

Example

Andrew buys a ticket for $400 to a gala performance organised by a DGR. The gala performance has a ticket price on the open market of $100. Therefore Andrew cannot claim **any** deduction as the market value of the performance (the benefit he receives in return for his payment of $400) exceeds 20per cent of the value of his payment (20 percent x $400 = $80).

Determining value of the contribution

Where minor benefits have been extended to donors, the onus is on the DGR to value the minor benefit, which is the market value at that point in time.

Case Study: National Institute of Dramatic Art – Annual Gala Event

The National Institute of Dramatic Art (NIDA) trains gifted young people at tertiary level in preparation for professional careers in theatre, film and TV.

NIDA has a separate legal entity, the NIDA Foundation Trust which has a separate board of directors to NIDA, and is endorsed as both an item 2 deductible gift recipient (DGR) and tax concession charity (TCC). The Trust is a repository for income raised through corporate partnerships, private giving, foundations and bequests for activities and events that fall outside NIDA's operational budget. These include:

- scholarships for financially disadvantaged students
- community access and outreach programs
- equipment and resources for the school
- play commissions and new play productions
- archiving and presenting its cultural material

Contributions to the Trust can be made by donation to the specific programs above or as a general unencumbered donation to be used by NIDA for priorities deemed by the directors of the Trust.

While being a separate legal entity, the Trust is fundamentally an instrument for NIDA’s fundraising activities and brings added networks and the expertise of its directors. The Trust cannot spend the money it raises itself, but exists to make distributions to NIDA to support the strategic priorities of the flagship company.

Profits from NIDA’s annual gala support NIDA’s scholarship program, and the school’s technology and equipment upgrade.

NIDA ensures that all tax and legal requirements are satisfied each year before undertaking the gala event. A detailed budgeting process balances the actual costs of the event with a ticket price that guests are willing to pay, of which a proportion is tax deductible. This is done with reference to the appropriate ATO authorities and is reviewed every year.

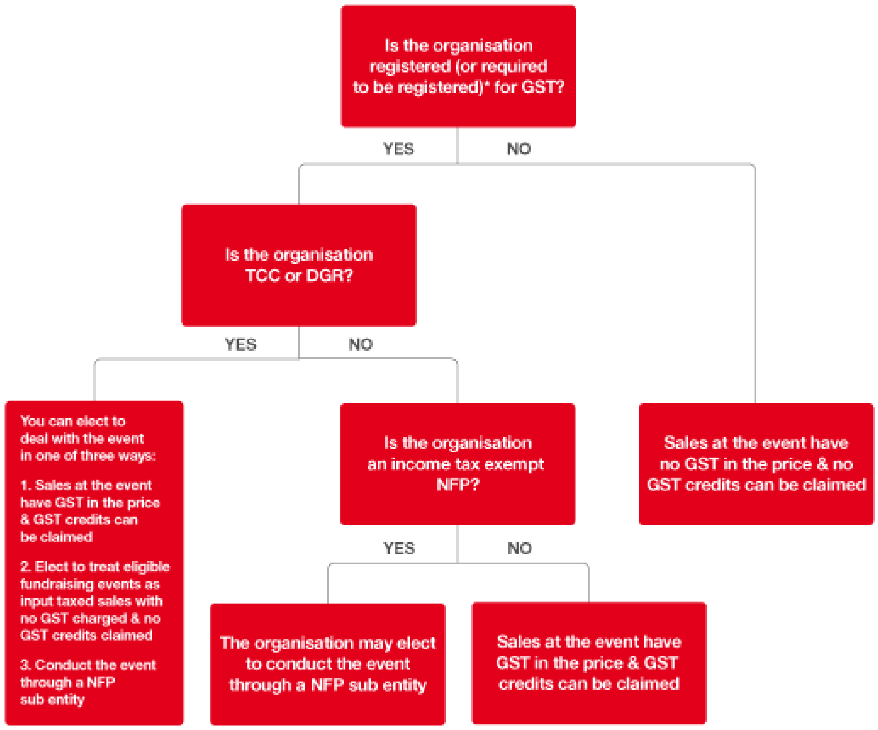
While very labour intensive, NIDA’s annual gala is not only a critical means of promoting NIDA’s important work, but also helps to identify potential new supporters.

www.nida.com.au

GST treatment of a fundraising dinner or similar event

A GST concession exists when a DGR organisation or charity treats certain fundraising events as input taxed. This means that the organisation will not be entitled to claim GST credits for any acquisitions in relation to the event and it will not be required to charge GST on the sales it makes. If an organisation holds more than 15 of the same events in a financial year, the GST concession will not apply.

The flowchart below illustrates the different GST treatments of a fundraising dinner or similar event.



* an entity is required to be registered for GST where their annual turnover is over a certain threshold. A higher threshold applies for not-for-profit entities.

We recommend obtaining professional advice in relation to the GST treatment of the fundraising event or events that you intend to conduct. It is good to ensure that you are treating the event appropriately for GST purposes as your supporters may be able to claim increased tax deductions, which in turn may encourage their financial support of your organisation.

Auctions

Payments made at auctions organised by a DGR organisation may qualify as tax deductible donations. The onus is often on the DGR to determine the value of auction items sold, as these are considered minor benefits extended to the donors.

Case study: Starving Kids Records tribute nights

Starving Kids Records is a Brisbane-based social enterprise that assists developing artists. In its short years of operation, Starving Kids has helped a number of young bands get a start in a tough industry, with the ultimate goal to help young musicians move forward to successful careers.

Fundraising events are a dynamic aspect of this enterprise, where financial supporters can enjoy the entertainment that Starving Kids has nurtured.

Until recently, Starving Kids did not have DGR status, which was generally seen as a disadvantage, as the organisation could not provide donors with a tax deduction. In their experience however, being without DGR reduced the legislative requirements. So, their events were considered purely commercial, with no fundraising restrictions i.e. no fundraising licences to seek, forms to complete, limitations on the event, or the prizes that could be offered.

Starving Kids did not find any resistance to selling tickets without DGR status. Most supporters were proud to be pay for the event, which ultimately supported the organisation and its aims - so in their case, a tax deduction is not what motivated donations.

While not having DGR status was not a hindrance for fundraising events, some philanthropists will only deal with DGR organisations. Music Industry Community Services Limited, the operator of Starving Kids, has since applied for DGR status both as an institution on the ROCO for the MICS Cultural Fund and for a scholarship fund that it operates, The Ken Wood Scholarship. This scholarship fund is a public fund with specific legal requirements to be met. It will be an exciting development in Starving Kids' history to be registered as a non-state school with a music focus that offers scholarships via the scholarship fund.

http://www.starvingkids.org.au/

ATO fundraising guide explains the tax treatment and concessions available

http://www.ato.gov.au/content/downloads/NPO56536.pdf

Tax deductible contributions - fundraising. Summarises the requirements for tax deductibility of contributions made at a fundraising event.

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/56543.htm&page=2&H2

Gifts and fundraising – frequently asked questions

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/24938.htm

ATO factsheet: GST and fundraising dinners or similar functions
http://www.ato.gov.au/content/downloads/bus24289nat7327042008.pdf

GST tips for non-profit organisations
http://www.ato.gov.au/nonprofit/content.asp?doc=/content/00161180.htm

State and territory government requirements – fundraising. Provides a summary of regulated fundraising activities, and contact details for them
http://www.ato.gov.au/nonprofit/content.asp?doc=/content/56555.htm

Scholarships/bursaries/prizes

A scholarship fund is a public fund established by a not-for-profit organisation for charitable purposes solely to provide money for scholarships, bursaries or prizes.

Scholarships, bursaries or prizes must:

- be awarded only to Australian citizens or permanent residents
- be open to individuals or groups in a region of at least 200,000 people, and
- be awarded on merit or reasons of equity for the promotion of recipients' education in an approved course.

A scholarship fund must meet the public fund requirements which include that the fund must have its own written set of rules and objects. All organisations that are endorsed, or seeking to be endorsed, by the Australian Tax Office as DGRs in respect of a fund that they operate, must maintain a 'gift fund'. If your organisation is not maintaining a gift fund, it cannot be endorsed as a DGR. These requirements do not apply where the organisation is endorsed as a DGR in respect of the organisation as a whole. *Refer to page 9.*

The gift fund requirement helps ensure that DGRs use gifts only for their principal purpose. This involves special conditions, including holding gifts separately from other property until they are used, and having rules to transfer unused gifts to other DGRs on winding up or cessation of endorsement.

ATO guide to eligible scholarships, bursaries and prizes

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/34490.htm&page=21#P1109_49791

The DGR endorsement process for scholarship funds

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/77052.htm

ATO information regarding public funds and income tax: Tax Ruling 95/27

http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9527/NAT/ATO/00001

ATO information regarding gift funds

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/32068.htm

Gift fund requirements for deductible gift recipients

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/13269.htm

ATO Giftpack section on scholarship fund:
http://www.ato.gov.au/nonprofit/content.asp?doc=/content/34490.htm&page=21#P1109_49791

Case study - GONDWANA CHOIRS bursaries

Gondwana Choirs has an established bursary program specifically to assist children who are either financially disadvantaged or geographically isolated. Approximately half of the choristers in the Gondwana national choirs are from regional or remote Australia. They face higher travel costs to attend programs, and many are also from drought affected communities. The support of a small number of donors in 2008 provided six full and eight partial bursaries for participation in the Gondwana National Choral School and seven bursaries for the Sydney Children's Choir. In 2009 this grew to six full and twenty partial bursaries for Gondwana National Choral School, and seven bursaries for the Sydney Children's Choir.

Bursaries are less difficult to set up than scholarship funds, but also require a public fund in order to achieve DGR status for the organisation. Bursaries are a mechanism that enables the arts organisation to provide financial assistance where it is needed.

Commencing in 2006, the bursary program started with much support from alumni and other existing supporters, and expanded to individuals, trusts & foundations. Set-up and maintenance of the bursary revolves around ensuring that applications meet the bursary's criteria.

http://www.gondwanachoirs.com.au/

This page provides details about the tax treatment of fundraising activities.

ATO Fundraising and Tax Guide

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/56536.htm&pc=001/004/013/007/003&mnu=4945&mfp=001/004&st=&cy=1

Fundraising laws in other states and territories

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/56555.htm

The Fundraising Institute of Australia has published best practice guides and fundraising toolkits for NSW and Queensland – some are member access only

http://www.fia.org.au/AM/Template.cfm?Section=Principles_and_Standards_of_Fundraising_Practice&Template=/CM/HTMLDisplay.cfm&ContentID=8547

Subscribe to the ATO's free Non-profit News Service will keep you up-to-date on key tax issues affecting the non-profit sector

http://www.ato.gov.au/nonprofit/content.asp?doc=/content/34577.htm&pc=001/004/020/003&mnu=&mfp=&st=&cy=1

Australian Centre of Philanthropy and Non-profit Studies contains many useful links;

Reports, audio recordings and video of seminars, including some on fundraising.

http://olt.qut.edu.au/bus/BS39/

Details of publications and reports.

http://www.bus.qut.edu.au/research/cpns/publications/

QUT e-Prints is a free service where you can search for and then download research papers on a wide range of topics including fundraising

http://eprints.qut.edu.au/

6 Contacts

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