



Applying for DGR endorsement as a cultural organisation

Check if your NFP meets the criteria as one of the specified cultural forms.

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Cultural organisations must have specific purposes to be eligible for deductible gift recipient (DGR) endorsement under the cultural organisation category.

We're seeing some organisations apply for DGR endorsement as a cultural organisation when they are not eligible. By checking a few details before you begin to apply, you can avoid wasted time and frustration.

Here's what you need to know.

What is a cultural organisation?

To be eligible for DGR endorsement as a cultural organisation, your organisation must:

- have an active ABN
- be located in Australia
- have the characteristics of a cultural organisation
 - be an institution that is registered with the Australian Charities and Not-for-profits Commission (ACNC) as a charity or be an Australian government agency
 - maintain a gift fund with an appropriate DGR winding up and revocation clause

- have a principal purpose that promotes one or more of the specified cultural forms.

These specified cultural forms are:

- literature
- music
- performing arts
- visual arts
- craft
- design
- film, video, television, radio
- community arts
- arts or languages of Indigenous persons
- movable cultural heritage.

Your organisation must actively promote these cultural forms through direct or indirect activities such as exhibitions, performances, education, training, awards or preservation.

The Harmony Conservatory is eligible

The Harmony Conservatory is an example of an eligible organisation. It's a charitable cultural organisation that promotes music in Australia through live performances, educational initiatives, artist development programs, and the preservation of musical heritage. Its work highlights Australian composers and performers across classical, jazz, and contemporary genres, with a strong commitment to fostering public appreciation of music.

The Harmony Conservatory has an eligible principal purpose for DGR endorsement as a cultural organisation.

What is not a cultural organisation

Organisations with a principal purpose that is not the promotion of one or more of the specified cultural forms are not considered cultural organisations for DGR endorsement.

This includes organisations whose main purpose is the promotion of:

- cultural traditions
- languages (outside of Indigenous languages)
- religious practices
- social norms.

Even though these purposes may be called 'cultural' in a broader sense, they do not meet the criteria for endorsement as a cultural organisation.

Traditions of Harmony Inc is not eligible

The Traditions of Harmony Inc is an example of an organisation that is not eligible for endorsement as a cultural organisation. It's a community group focused on preserving the traditional customs, languages, and social practices of a Southeast Asian ethnic group. Its activities include cultural festivals, language classes, and oral history projects.

While valuable, the organisation's purpose is not the promotion of specified cultural forms like music or visual arts.

Faith & Light Ministries is not eligible

Faith & Light Ministries is another example of an organisation that is not eligible for endorsement as a cultural organisation. It is a religious organisation whose main activities involve spiritual education, worship services, and community outreach. Although it may host musical performances or art workshops, these are ancillary to its religious mission.

Its principal purpose is religious, not cultural in the sense defined by the DGR category.

Unity Heritage Association is not eligible

Unity Heritage Association is another example of an organisation that is not eligible for endorsement as a cultural organisation.

It is an ethnic community association that organises cultural celebrations, supports migrant families, and promotes heritage preservation.




The organisation engages in traditional dance, but its dominant purpose is social support and cultural identity, not the promotion of a specified cultural form.

Review the requirements before applying for DGR endorsement

If you are considering applying for DGR endorsement, check if your NFP meets the criteria before you submit your application.

Learn more about DGR endorsement for **cultural organisations**, or find out more about **deductible gift recipient eligibility** in general.

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