



## Fire and emergency services funds

Information about fire and emergency services recipients that are public funds.

**Last updated** 13 December 2021

This information is for fire and emergency services recipients that are public funds and run by either:

- volunteer fire brigades and similar groups
- other government entities.

Your fire and emergency services fund can receive tax deductible gifts if both of the following apply:

- your fund has the characteristics of a fire and emergency services fund
- your fund is endorsed by us as a DGR.

The explanations and examples given mainly apply to funds run by volunteer fire brigades, but the information is also relevant to funds run by other volunteer-based emergency services or by other government entities.

There are also certain factors that will impact your tax if you receive gifts or are involved with fundraising activities.

**Types of fire and emergency services recipients**



Find out about the types of fire and emergency services

## Characteristics of a fire and emergency services fund

Information about fire and emergency services fund characteristics.

## Who controls your public fund

Information about who controls your public fund.

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# Types of fire and emergency services recipients

Find out about the types of fire and emergency services recipients.

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There are three types of fire and emergency services entities that can be endorsed by us as DGRs:

- a government entity that has responsibility for the coordination of volunteer fire brigades or State Emergency Services (such as the Queensland Fire and Rescue Service)
- a public fund established and maintained by such a government entity
- a public fund established and maintained by a non-profit entity (such as a volunteer fire brigade) or other government entity (that is, a government entity not responsible for the coordination of volunteer fire brigades or State Emergency Services).

In some states, a volunteer fire brigade may participate in fundraising by entering into an agreement with administrators of the second type of fund. Under such an arrangement, donations may be received by a central state fund on behalf of a volunteer brigade. This arrangement

minimises the administrative burden on the brigade's volunteers while making sure the public can continue to support the brigade through tax deductible donations.

DGR status under the fire and emergency services category can apply to 'hybrid' volunteer fire brigades. These are organisations that undertake firefighting as well as other volunteer-based emergency services activities that are regulated by a state or territory law. Such hybrid brigades can use all funds donated to them to support all their volunteer-based emergency activities, not just their fire-fighting activities.

If your organisation is applying for endorsement as one of the first two types of fund, contact us on **1300 130 248** before you apply. We will help you complete your application for DGR status for your organisation or a public fund it maintains.

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## Characteristics of a fire and emergency services fund

Information about fire and emergency services fund characteristics.

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A fire and emergency services fund has the following characteristics:

- the fund is a **public fund**
- it is established and maintained by a **registered charity** or an **Australian government agency**
- the principal activity of the entity is providing volunteer-based emergency services that are regulated by a state or territory law
- the fund is established and maintained solely for the purpose of supporting the volunteer-based emergency services activities of the entity.

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## **Who controls your public fund**

Information about who controls your public fund.

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If your fund is not controlled by a government authority, it will need to be administered or controlled by **people who have a degree of responsibility to the community as a whole**.

We consider your circumstances to work out if the public participates in the administration of your fund and your fund is administered or controlled by people who have a degree of responsibility to the community as a whole.

While your public fund must be controlled by an executive committee made up of a majority of people with responsibility to the community as a whole, the day-to-day running of your organisation does not need to be carried out by them.

## **Your fund must be administered or controlled by people with a degree of responsibility to the community**

Your fund must be administered or controlled by a majority of people who have a degree of responsibility to the general community.

You must have at least three committee members. If your fund has a committee of three, at least two of the members must have the required degree of responsibility to the community.

## **Volunteer fire brigade officers may have the required degree of responsibility to the community**

Whether a volunteer fire brigade officer has responsibility to the community because of the public function they perform is a question of fact and degree. It can be affected by:

- the type of brigade
- where the brigade is located
- the particulars of the relevant state legislation.

It is likely that a volunteer fire brigade officer will have the required degree of responsibility to the community if they are specifically authorised under state legislation with powers to:

- close off streets and public places
- disconnect water, power and gas
- evacuate buildings
- take possession of buildings and remove people.

### **Example 1**

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In some states, captains, first officers or authorised officers of certain types of volunteer fire brigades have extensive powers including:

- closing off streets and public places
- disconnecting water, power and gas
- evacuating buildings
- taking possession of buildings and removing people.

Due to the significant consequences of this control over public places, private assets and movement of people, they are likely to be under question and scrutiny by the community which is subjected to their powers. Therefore, such officers are likely to be known to a broad section of the community because they perform a public function and are likely to have the required degree of responsibility.

### **Example 2**

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In some states, officers of rural fire brigades may have powers in a fire to:

- remove any person, vehicle, vessel or thing
- remove fences
- pull down buildings or structures
- destroy any living or dead vegetation
- establish fire breaks
- enter premises.

These officers are likely to have the required degree of responsibility to the community because of the public function they perform.

### Example 3

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A state may have a type of volunteer community fire brigade which has a preventative role that does **not** include powers:

- over members of the public,
- to control of public places
- to do things on private property.

In this case, an officer may not necessarily have the required degree of responsibility to the community. However, there may be other factors affecting their degree of responsibility to the community, such as whether they are a member of a professional body.

The degree of responsibility to the community is shown by the powers and responsibilities of the person, not their title. The designation of brigade 'captain' may not be sufficient if the powers and duties of an officer are limited to control of the brigade's activities, apparatus, volunteer discipline and involvement in coordinated risk management. Under the 'public control' test, officers of your fund must have a wider degree of responsibility to the community than just their obligation to your organisation.

## Small communities

The location of your volunteer fire brigade or the size of your community may be relevant if it affects the leadership role performed by an officer within the community. If your volunteer fire brigade is one of the main volunteer groups in your community, certain brigade officers may be required to play a regular and prominent leadership role in community events and activities.

This may be the same for people who participate in administration of your public fund who have another public role unrelated to fire-fighting functions. In a remotely located and small community, a person who performs a particular public function could be taken to have a greater degree of public standing and responsibility than would otherwise be normal practice.

## Example

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For example, all of the following apply to a number of volunteer fire brigades in Western Australia:

- they are located more than 250 km from a capital city
- they are located more than 100 km from a town with a population of more than 4,000 people
- they have less than 1,000 people in their population centre.

A town in Western Australia, with a population of approximately 370 people, has a primary school and a high school. A nearby volunteer fire brigade has applied for DGR status for its public fund. A committee of three people is put forward to control the fund of the volunteer fire brigade and the brigade proposes that the two members of the committee with a degree of responsibility to the community are the brigade captain and one of the local school teachers.

As one of the more prominent public figures, the teacher is widely involved in the life of the community in a leadership capacity and is known by most people who live there. The teacher's community role is beyond just participation in social activities. In such a small community, we would accept that a local school teacher is a person who has a degree of responsibility to the community as a whole on the grounds that

they are known to a broad section of the community because they perform a public function.

## **Formal recognition from the government for services to the community**

People who have received formal recognition from the government for their services to the community, such as an Order of Australia award, are considered to have a degree of responsibility to the community as a whole.

Holders of a national medal that is received only due to completion of years of diligent service are unlikely to be considered to have a degree of responsibility to the community as whole, unless they also meet other requirements.

### **Example 1**

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There are four key characteristics of the Order of Australia award:

- Nominations are open from across the Australian community and are reviewed by a committee nominated by the Prime Minister.
- The Governor-General endorses the awards and endorses the nominees to the awards committee.
- These awards confer the highest Australian recognition for outstanding achievement and service and are published in major newspapers.
- The awards recognise achievement or meritorious service that stands out from other valuable contributions to the community.

A recipient of the Order of Australia award is likely to be accepted as having the required degree of responsibility to the community as a whole.

## Example 2

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All volunteers and staff of the NSW Rural Fire Service are eligible to be nominated for the Australian Fire Service Medal. The Australian Fire Service Medal:

- is awarded by the Governor-General on the recommendation of the responsible ministers
- awards are announced on Australia Day and the Queen's Birthday each year
- may only be received by a person once.

A set number of awards can be awarded each year according to the number of members.

A recipient of the Australian Fire Service Medal is likely to be accepted as having the required degree of responsibility to the community.

## Example 3

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All volunteers and staff of the NSW Rural Fire Service are also eligible to be nominated for the National Emergency Medal. The National Emergency Medal recognises significant or sustained service in a nationally significant emergency – for example, the bushfires in Victoria in 2009. It:

- was established by Her Majesty, The Queen by 'letters patent' and an act of parliament
- is administered by the Australian Honours and Awards Secretariat.

Nominations for significant service are considered by a committee, which then makes recommendations for endorsement by the Governor-General.

A recipient of the National Emergency Medal is likely to be accepted as having the required degree of responsibility to the community.

A certificate of commendation from a state authority or an internal award acknowledging worthy performance of a specific project or task would be unlikely to share the characteristics of the kinds of awards listed above. Therefore, a recipient is not likely to be accepted as having the required degree of responsibility to the community.

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