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DGR table – Deductible Gift Recipient categories

DGR table of categories able to obtain DGR endorsement.

Last updated 2 January 2024

Health



Find out about the requirements for DGR endorsement for Health.

Education



Find out about the requirements for DGR endorsement for Education.

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Find out about the requirements for DGR endorsement for Research.

Welfare and rights



Find out about the requirements for DGR endorsement for Welfare and rights.

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Find out about the requirements for DGR endorsement for Sports and recreation.

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Find out about the requirements for DGR endorsement for Fire and emergency services.

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Find out about the requirements for DGR endorsement for Ancillary funds.

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Check the requirements for DGR endorsement as a community charity.

Explanation of terms



Find out about the requirements for DGR endorsement for Explanation of terms.

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Health

Find out about the requirements for DGR endorsement for Health.


Last updated 6 September 2023

Requirements for DGR endorsement for health categories

Type and Item no	Requirements
Public hospital 1.1.1	The public hospital must be either: <ul style="list-style-type: none">An Australian government agency, ora registered charity.
Hospital carried on by a society or association	The society or association must be a registered charity .

<p>1.1.2</p>	<p>A hospital is an institution in which patients are received for continuous medical care and treatment for sickness, disease or injury. Providing accommodation is integral to a hospital's care and treatment. Clinics that mainly treat ambulatory patients who return to their homes after each visit are not hospitals. However, day surgeries that provide beds for patients to recover after surgery may be hospitals. Homes providing nursing care in respect of feeding, cleanliness and the like are not hospitals. However, nursing homes for people suffering from illness are accepted as hospitals. Hospices for the terminally ill will generally be hospitals. Minor outpatient and nursing care will not prevent an institution from being a hospital.</p> <p>Examples are hospitals run by churches and religious orders.</p>
<p>Public fund for hospitals</p> <p>1.1.3</p>	<p>A public fund maintained for the purpose of providing money for hospitals covered by item 1.1.1 or 1.1.2 or for the establishment of such hospitals.</p> <p>The public fund must have been established before 23 October 1963 and must be either:</p> <ul style="list-style-type: none"> • an Australian government agency • a registered charity, or • operated by an Australian government agency or a registered charity.
<p>Public authority for research</p> <p>1.1.4</p>	<p>A public authority engaged in research into the causes, prevention or cure of disease in human beings, animals or plants.</p> <p>The activities of the public authority do not need to be limited to such</p>

	<p>research. It may engage in other activities.</p> <p>The public authority must be either:</p> <ul style="list-style-type: none"> • an Australian government agency, or • a registered charity. <p>Gift condition – the gift must be made for research into the causes, prevention or cure of disease in human beings, animals or plants.</p>
<p>Public institution for research</p> <p>1.1.5</p>	<p>A public institution engaged solely in research into the causes, prevention or cure of disease in human beings, animals or plants.</p> <p>The activities of the public institution must be confined to research into the causes, prevention or cure of disease in human beings, animals or plants.</p> <p>The public institution must be either:</p> <ul style="list-style-type: none"> • an Australian government agency, or • a registered charity.
<p>Registered health promotion charity</p> <p>1.1.6</p>	<p>The principal activity of the charity is to promote the prevention or the control of diseases in human beings.</p> <p>The institution must be a registered health promotion charity.</p>
<p>Public ambulance service</p> <p>1.1.7</p>	<p>The organisation must be either:</p> <ul style="list-style-type: none"> • an Australian government agency, or • a registered charity.
<p>Public fund for public ambulance services</p> <p>1.1.8</p>	<p>A public fund established and maintained for the purpose of providing money for the provision of</p>

	<p>public ambulance services covered by item 1.1.7.</p> <p>The public fund must be either:</p> <ul style="list-style-type: none"> • an Australian government agency • a registered charity, or • operated by an Australian government agency or a registered charity.
<p>A community shed 1.1.9</p>	<p>A public institution with the dominant purposes of advancing mental health and preventing or relieving social isolation. It must provide a physical location where it supports individuals to undertake activities, or work on projects, in the company of others.</p> <p>The public institution must be a registered charity with the ACNC .</p> <p>See also Community sheds.</p>

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Education

Find out about the requirements for DGR endorsement for Education.

Last updated 6 September 2023

Requirements for DGR endorsement for education categories

Type and Item no	Requirements
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<p>Public university</p> <p>2.1.1</p>	<p>The university must be either:</p> <ul style="list-style-type: none"> • an Australian government agency, or • a registered charity.
<p>Public fund for the establishment of a public university</p> <p>2.1.2</p>	<p>The public fund must be any of the following:</p> <ul style="list-style-type: none"> • an Australian government agency • a registered charity, or • operated by an Australian government agency or a registered charity.
<p>Higher education institution</p> <p>2.1.3</p>	<p>An institution that is a higher education provider within the meaning of the Higher Education Support Act 2003 (HESA).</p> <p>The institution must be approved as a 'higher education provider' by the Minister under division 16 of the HESA. An institution that was a 'higher education provider' is no longer entitled to DGR endorsement from the date its approval was revoked, suspended or otherwise ceased.</p> <p>The institution must be either:</p> <ul style="list-style-type: none"> • an Australian government agency, or • a registered charity.
<p>Residential educational institution</p> <p>2.1.4</p>	<p>A residential educational institution affiliated under statutory provisions with a public university covered by item 2.1.1.</p>

	<p>The affiliation with the public university must be under the university's statutory provisions. It is the residential educational institution that must be affiliated rather than a building it uses. Examples include residential colleges established under public universities statutes.</p> <p>The institution must be a registered charity.</p>
<p>Commonwealth residential educational institution 2.1.5</p>	<p>A residential educational institution established by the Commonwealth.</p>
<p>Affiliated residential educational institution 2.1.6</p>	<p>A residential educational institution that is affiliated with a higher education provider covered by item 2.1.3.</p> <p>Examples are residential colleges affiliated with higher educational providers.</p> <p>The institution must be either:</p> <ul style="list-style-type: none"> • an Australian government agency, or • a registered charity.
<p>TAFE 2.1.7</p>	<p>An institution that the Education Minister:</p> <ul style="list-style-type: none"> • has determined to be a technical and further education institution under the <i>Student Assistance Act 1973</i> • has declared by signed instrument before 18 September 2009 to be a technical and further education institution within the meaning of the <i>Employment, Education and Training Act 1988</i>.

	<p>The institution must be either:</p> <ul style="list-style-type: none"> • an Australian government agency, or • a registered charity. <p>Gift condition – gifts must be for:</p> <ul style="list-style-type: none"> • purposes of the institution that have been declared by the Minister for Education to relate solely to tertiary education • the provision of facilities for the institution, if the Minister has declared that they are satisfied the facilities are to be used principally for such purposes.
<p>Public fund for religious instruction in government schools</p> <p>2.1.8</p>	<p>A public fund established and maintained solely for the purpose of providing religious instruction in government schools in Australia.</p> <p>The public fund must be:</p> <ul style="list-style-type: none"> • an Australian government agency • a registered charity, or • operated by an Australian government agency or a registered charity.
<p>Roman Catholic public fund for religious instruction in government schools</p> <p>2.1.9</p>	<p>A public fund established and maintained by a Roman Catholic archdiocesan or diocesan authority solely for the purpose of providing religious instruction in government schools in Australia.</p> <p>The public fund must either:</p>

	<ul style="list-style-type: none"> • an Australian government agency • a registered charity, or • operated by an Australian government agency or a registered charity.
<p>Public fund for ethics education in government schools</p> <p>2.1.9A</p>	<p>A public fund established and maintained solely for the purpose of providing education in ethics in government schools in Australia (as an alternative to religious instruction), where the ethics education to be provided is in accordance with state or territory law.</p> <p>The public fund must be either:</p> <ul style="list-style-type: none"> • a registered charity, or • operated by a registered charity.
<p>School building fund</p> <p>2.1.10</p>	<p>A public fund established and maintained solely for providing money for the acquisition, construction or maintenance of a school or college building.</p> <p>The building must be used, or going to be used, as a school or college by:</p> <ul style="list-style-type: none"> • a government • a public authority • a not-for-profit society or association. <p>The public fund must be:</p> <ul style="list-style-type: none"> • an Australian government agency • a registered charity, or

	<ul style="list-style-type: none"> operated by an Australian government agency or a registered charity. <p>See also School building funds.</p>
<p>Public fund for rural school hostel building</p> <p>2.1.11</p>	<p>A public fund established and maintained solely for providing money for the acquisition, construction, or maintenance of a rural school hostel building.</p> <p>The building must be used, or going to be used, principally as residential accommodation for students who meet both of the following:</p> <ul style="list-style-type: none"> their usual place of residence is in a rural area they are undertaking primary or secondary education or special education programs for children with disabilities at a school in the same area as the building. <p>The costs of the school must be solely or partly funded by the Australian government, a state or a territory. The accommodation must be provided by any of the following:</p> <ul style="list-style-type: none"> the Australian government, a state or a territory a public authority a company that is <ul style="list-style-type: none"> not carried on the purposes of profit or gain to its individual members, and prohibited by its constitution from making any distribution of money or property to its members. <p>The public fund must be:</p>

	<ul style="list-style-type: none"> • an Australian government agency • a registered charity, or • operated by an Australian government agency or a registered charity.
<p>Government special school 2.1.12</p>	<p>A government school that provides special education for students each of whom has a disability that is permanent or is likely to be permanent and does not provide education for other students.</p>
<p>Scholarship fund 2.1.13</p>	<p>A public fund that is established and maintained solely for providing money for eligible scholarships, bursaries or prizes.</p> <p>To be eligible, the scholarship, bursary or prize must have all the following characteristics:</p> <ul style="list-style-type: none"> • awarded only to Australian citizens or permanent residents within the meaning of the <i>Australian Citizen Act 2007</i> • open to individuals or groups of individuals throughout a region of at least 200,000 people, or at least an entire state or territory • for the purpose of promoting the recipients' education • in approved Australian courses, and/or • at educational institutions overseas to study as a component of an approved Australian course • awarded on merit or for reasons of equity.

	<p>The public fund must be either:</p> <ul style="list-style-type: none"> • a registered charity • operated by a registered charity. <p>See also Scholarship funds.</p>
<p>Life education company 2.2.9</p>	<p>A company that conducts life education programs under the auspices of the Life Education Centre. The company must be:</p> <ul style="list-style-type: none"> • not carried on for the purposes of profit or gain to its individual members, and • prohibited by its constitution from making any distribution of money or property to its members. <p>Gift condition – the gift must be for the conduct of such programs.</p>

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Research

Find out about the requirements for DGR endorsement for Research.

Last updated 6 September 2023

Requirements for DGR endorsement for research categories

Type and Item no	Requirements
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<p>Approved research institute</p> <p>3.1.1</p>	<p>An approved research institute is a university, college, institute, association or organisation approved as an approved research institute for the purposes of section 73A of the <i>Income Tax Assessment Act 1936</i> for undertaking scientific research which is, or may prove to be, of value to Australia.</p> <p>The institute must be:</p> <ul style="list-style-type: none"> • an Australian government agency • a registered charity, or • operated by an Australian government agency or a registered charity. <p>See also Guidelines for approved research institute applicants.</p> <p>Gift condition – only gifts for the purposes of scientific research in the field of natural or applied science are deductible.</p>
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Welfare and rights

Find out about the requirements for DGR endorsement for Welfare and rights.

Last updated 2 January 2024

Requirements for DGR endorsement for welfare and rights categories

Type and Item no	Requirements
Registered public benevolent institution	A registered charity that is an institution, and whose main purpose

<p>4.1.1</p>	<p>is to provide for the relief of poverty, sickness, disability, destitution, suffering, misfortune or helplessness. The beneficiaries must be members of a class of people that particularly needs this protection and assistance, rather than the community as a whole.</p> <p>The charity must be a registered public benevolent institution.</p>
<p>Public fund for public benevolent institutions</p> <p>4.1.2</p>	<p>A public fund maintained for the purpose of providing money for registered public benevolent institutions or for the establishment of registered public benevolent institutions.</p> <p>The public fund must meet both of the following:</p> <ul style="list-style-type: none"> • it was established before 23 October 1963 • it is a registered charity or is operated by a registered charity.
<p>Public fund for persons in necessitous circumstances</p> <p>4.1.3</p>	<p>A public fund established and maintained for the purpose of relieving the necessitous circumstances of one or more individuals who are in Australia.</p> <p>The public fund must be either:</p> <ul style="list-style-type: none"> • an Australian government agency • a registered charity, or • operated by an Australian government agency or a registered charity. <p>For more information see DGR Category - Necessitous circumstances fund.</p>

<p>Harm Prevention Charity</p> <p>4.1.4</p>	<p>An institution whose principal activity is the promotion of the prevention or the control of behaviour that is harmful or abusive to human beings.</p> <p>The institution must meet all the following requirements:</p> <ul style="list-style-type: none">• be a registered charity• maintain a gift fund• have a policy of not acting as a mere conduit for the donation of money or property to other organisations, bodies or persons. <p>For more information see Harm prevention charities.</p> <p>Gift condition – the gift must be received by the institution’s gift fund.</p>
<p>Australian disaster relief fund</p> <p>4.1.5</p>	<p>A public fund (including a public fund established and maintained by a public benevolent institution) that is established and maintained solely to provide money for the relief (including relief by way of assistance to re-establish a community) of people in Australia in distress as a result of a disaster.</p> <p>The disaster must have been:</p> <ul style="list-style-type: none">• declared by a treasury minister to be a disaster• declared to be a disaster or given rise to the declaration of a state of emergency, by or with the approval of a state or territory minister under a state or territory law. <p>The public fund must be any of the following:</p> <ul style="list-style-type: none">• an Australian government agency

	<ul style="list-style-type: none"> • a registered charity, or • operated by an Australian government agency or a registered charity. <p>For more information see Australian disaster relief funds and tax deductible gifts.</p> <p>Gift condition – gifts must be made within two years, beginning on:</p> <ul style="list-style-type: none"> • the date specified in a treasury minister's declaration of disaster • (if a treasury minister has not made a declaration) the date of the disaster or emergency specified in a declaration made by, or with the approval of, the state or territory minister, or the date of that declaration.
<p>Animal welfare charity 4.1.6</p>	<p>An institution whose principal activity is one or both of the following:</p> <ul style="list-style-type: none"> • providing short-term direct care to animals (but not only native wildlife) that have been lost, mistreated or are without owners • rehabilitating orphaned, sick or injured animals (but not only native wildlife) that have been lost, mistreated or are without owners. <p>The institution must be a registered charity.</p> <p>For more information see Animal welfare charities.</p>
<p>Charitable services institution 4.1.7</p>	<p>An institution that would be a public benevolent institution, except that it also undertakes one or both of the following:</p>

	<ul style="list-style-type: none"> • it promotes the prevention or the control of diseases in human beings (but not as a principal activity) • it promotes the prevention or the control of behaviour that is harmful or abusive to human beings (but not as a principal activity). <p>The institution must be a registered charity.</p> <p>For more information see Charitable services institution.</p>
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Defence

Find out about the requirements for DGR endorsement for Defence.

Last updated 6 September 2023

Requirements for DGR endorsement for defence categories

Type and Item no	Requirements
The Commonwealth or a state 5.1.1	Gift condition – only gifts made for the purposes of defence will be deductible.
Public institution or public fund for members of the armed forces 5.1.2	A public institution or public fund established and maintained for the comfort, recreation or welfare of members of the armed forces

	<p>of any part of Her Majesty's dominions, or of any allied or other foreign force serving in association with Her Majesty's armed forces.</p> <p>The public institution or public fund must be any of the following:</p> <ul style="list-style-type: none"> • an Australian government agency • a registered charity, or • in the case of a public fund – operated by an Australian government agency or registered charity.
<p>War memorial repair fund 5.1.3</p>	<p>A public fund established and maintained solely for providing money to reconstruct, or make critical repairs to, a war memorial in Australia.</p> <p>The public fund must be any of the following:</p> <ul style="list-style-type: none"> • an Australian government agency • a registered charity, or • operated by an Australian government agency or a registered charity. <p>See also War memorial repair funds.</p> <p>Gift condition – gifts must be made within two years of the date of endorsement of the fund.</p>

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Environment

Find out about the requirements for DGR endorsement for Environment.

Last updated 2 January 2024

Requirements for DGR endorsement for environment categories

Type and Item no	Requirements
Environmental organisation 6.1.1	<p>An institution or Australian government agency whose principal purpose is either:</p> <ul style="list-style-type: none">• the protection and enhancement of the natural environment, or of a significant aspect of the natural environment• the provision of information or education, or the carrying on of research, about the natural environment or a significant aspect of the natural environment. <p>The institution or Australian government agency must meet all the following requirements:</p> <ul style="list-style-type: none">• be a registered charity, if it is not an Australian government agency• maintain a gift fund• have a policy of not acting as a mere conduit for the donation of money or property to other organisations, bodies or persons. <p>For more information see Environmental organisations.</p>

Gift condition – the gift must be received by the gift fund of the institution or Australian government agency.

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The family

Find out about the requirements for DGR endorsement for the family.


Last updated 24 October 2024

Requirements for DGR endorsement for 'the family' categories

Type and Item no	Requirements
Public fund for an approved marriage guidance organisation 8.1.1	<p>A public fund established and maintained by a not-for-profit company solely for the purpose of providing money to be used in giving or providing marriage education under the <i>Marriage Act 1961</i> to individuals in Australia.</p> <p>The company must be approved by the Minister for Social Services .</p> <p>The public fund must be either:</p> <ul style="list-style-type: none">• a registered charity• operated by a registered charity
Public fund for provision of family counselling or family dispute resolution	<p>A public fund that meets both of the following requirements:</p>

8.1.2

- It is established and maintained by a **not-for-profit company** that receives funding from the Australian Government to provide family counselling or family dispute resolution within the meaning of the *Family Law Act 1975*.
- It is established and maintained solely for the purpose of providing money to be used in providing family counselling or family dispute resolution within the meaning of the *Family Law Act 1975* to individuals in Australia.

The Australian Government only allocates new funding for the provision of family counselling and family dispute resolution through the Federal Budget. The availability of funding is advertised in the national press and in the local or regional press in areas of identified need. Funding opportunities are also listed on the [Community Grants Hub](#)  or [GrantConnect](#) , on behalf of the Attorney-General's Department and the Department of Social Services.

The public fund must be either:

- a registered charity
- operated by a registered charity.

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International affairs

Find out about the requirements for DGR endorsement for International affairs.

Last updated 2 January 2024

Requirements for DGR endorsement for international affairs categories

Type and Item no	Requirements
Developing country relief fund or organisation 9.1.1	<p>A public fund, institution or Australian government agency whose principal purpose is delivering development or humanitarian assistance activities (or both):</p> <ul style="list-style-type: none">• in a country covered by section 30-85 of the <i>Income Tax Assessment Act 1997</i>; and• in partnership with entities in the country, based on principles of cooperation, mutual respect and shared accountability. <p>The public fund, institution or Australian government agency must meet all the following requirements:</p> <ul style="list-style-type: none">• If it is a public fund – be operated by a registered charity.• If it is an institution – be a registered charity.• If it is not a public fund – maintain a gift fund. <p>A public fund does not need to maintain a separate gift fund if:</p> <ul style="list-style-type: none">• It only receives gifts or deductible contributions and has an appropriate winding up clause.• The organisation operating the developing country relief fund is

	<p>already endorsed as a DGR as a whole.</p> <p>For more information see Developing country relief fund or organisation.</p> <p>Gift condition – if the gift is made to an institution or Australian government agency—the gift must be received by the gift fund of the institution or Australian government agency.</p>
<p>Developed country disaster relief fund</p> <p>9.1.2</p>	<p>A public fund established and maintained by a registered public benevolent institution solely to provide funds for the relief (including relief by way of assistance to re-establish a community) of people in a developed country other than Australia who are in distress as a result of a disaster that is recognised by a Treasury minister as a disaster.</p> <p>For more information see Developed country disaster relief funds.</p> <p>The public fund must be either:</p> <ul style="list-style-type: none"> • set up and controlled by a registered PBI, if a separate entity, or • operated by a registered PBI. <p>Gift condition – gifts must be made within two years from the date of the disaster as specified in the Treasury minister's declaration.</p>

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Sports and recreation

Find out about the requirements for DGR endorsement for Sports and recreation.

Last updated 6 September 2023

Requirements for DGR endorsement for sports and recreation categories

Type and Item no	Requirements
Guides branch 10.2.3	An institution that is known as a state or territory branch of Girl Guides Australia.
Scout branch 10.2.5	An institution that is known as a state or territory branch of the Scout Association of Australia.

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Cultural organisations

Find out about the requirements for DGR endorsement for Cultural organisations.

Last updated 2 January 2024

Requirements for DGR endorsement for cultural organisations categories

Type and Item no	Requirements
Cultural organisation 12.1.1	An institution or Australian government agency whose

	<p>principal purpose is the promotion of:</p> <ul style="list-style-type: none"> • literature • music • a performing art • a visual art • a craft • design • film • video • television • radio • community arts • arts or languages of Indigenous persons or • movable cultural heritage. <p>The institution or Australian government agency must meet both of the following requirements:</p> <ul style="list-style-type: none"> • be a registered charity, if it is not an Australian government agency • maintain a gift fund. <p>For more information see Cultural organisations.</p> <p>Gift condition – the gift must be received by the gift fund of the institution or Australian government agency.</p>
<p>Public library 12.1.2</p>	<p>The public library must be any of the following:</p> <ul style="list-style-type: none"> • an Australian government agency • a registered charity, or

	<ul style="list-style-type: none"> operated by an Australian government agency or a registered charity. <p>For more information see Public libraries, public museums and public art galleries.</p>
<p>Public museum 12.1.3</p>	<p>The public museum must be any of the following:</p> <ul style="list-style-type: none"> an Australian government agency a registered charity, or operated by an Australian government agency or a registered charity. <p>For more information see Public libraries, public museums and public art galleries.</p>
<p>Public art gallery 12.1.4</p>	<p>The public gallery must be any of the following:</p> <ul style="list-style-type: none"> an Australian government agency a registered charity, or operated by an Australian government agency or a registered charity. <p>For more information see Public libraries, public museums and public art galleries.</p>
<p>Institution consisting of a public library, public museum and public art gallery or of any two of them 12.1.5</p>	<p>The institution must be any of the following:</p> <ul style="list-style-type: none"> an Australian government agency a registered charity, or operated by an Australian government agency or a

registered charity.

For more information see [Public libraries, public museums and public art galleries](#).

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Fire and emergency services

Find out about the requirements for DGR endorsement for Fire and emergency services.

Last updated 6 September 2023

Requirements for DGR endorsement for fire and emergency services categories

Type and Item no	Requirements
Fire and emergency services coordinating body 12A.1.1	An Australian government agency that has statutory responsibility for the coordination of volunteer fire brigades or State Emergency Services (SES). Gift condition – the gift or contribution must be made for the purposes of supporting the coordination of volunteer fire brigades or SES. See also Fire and emergency services funds .
Fire and emergency services coordinating body fund 12A.1.2	A public fund satisfies the requirements if all of the following apply:

	<ul style="list-style-type: none"> • It is established and maintained by an Australian government agency covered by item 12A.1.1. • It is established and maintained solely for the purposes of supporting the volunteer-based emergency service activities of not-for-profit entities or Australian government agencies. • The principal activity of the entities it supports is providing volunteer-based emergency services that are regulated by a state or territory law. <p>See also Fire and emergency services funds.</p>
<p>Fire and emergency services fund</p> <p>12A.1.3</p>	<p>A public fund satisfies requirements if all of the following apply:</p> <ul style="list-style-type: none"> • 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. • It is established and maintained solely for the purpose of supporting the volunteer-based emergency service activities of the entity. <p>See also Fire and emergency services funds.</p>

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Ancillary funds

Find out about the requirements for DGR endorsement for Ancillary funds.

Last updated 6 September 2023

Requirements for DGR endorsement for ancillary funds categories

Type and Item no	Requirements
Public ancillary fund AA.A.AA	<p>A trust is a public ancillary fund if it meets all of the following:</p> <ul style="list-style-type: none">• It is a fund established and maintained under a will or instrument of trust solely for the purpose of providing money, property or benefits to DGRs or the establishment of DGRs.• At least one of the following applies<ul style="list-style-type: none">– Each trustee is a constitutional corporation.– The sole trustee is the Public Trustee of a state or territory or a prescribed trustee.• Each trustee has agreed to comply with the rules in the public ancillary fund guidelines as in force from time to time.• None of the trustees has revoked that agreement. <p>Transitional arrangements apply to public ancillary funds endorsed as DGRs before 1 January 2012. These funds:</p> <ul style="list-style-type: none">• may generally retain non-corporate trustees• are taken to have agreed to comply with the public ancillary fund guidelines from that date. <p>See also Public ancillary funds.</p>

<p>Private ancillary fund</p> <p>P.A.F</p>	<p>A trust is a private ancillary fund if it meets all of the following:</p> <ul style="list-style-type: none"> • It is a fund established and maintained under a will or instrument of trust solely for the purpose of providing money, property or benefits to DGRs or the establishment of DGRs. • Each trustee is a constitutional corporation. • Each trustee has agreed to comply with the rules in the private ancillary fund guidelines as in force from time to time. • None of the trustees has revoked that agreement. <p>Private ancillary funds prescribed as DGRs before 1 October 2009 may retain non-corporate trustees (with certain exceptions)</p> <p>See also Private ancillary funds.</p>
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Community charity

Check the requirements for DGR endorsement as a community charity.

Last updated 4 September 2025

See requirements for community charities seeking endorsement as a deductible gift recipient (DGR).

Requirements for DGR endorsement for community charity categories

Type and Item no	Requirements
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<p>Community charity trust</p> <p>13.1.1</p>	<p>A trust is a community charity trust if it meets all of the following:</p> <ul style="list-style-type: none"> • it is specified in a ministerial declaration in force • all of its trustees are constitutional corporations • all of its trustees have agreed, in the approved form, to comply with the rules in the <i>Community Charity Guidelines</i>, as in force from time to time • none of its trustees have revoked that agreement. <p>To be eligible for DGR endorsement, a community charity trust must be established and maintained for specific allowed purposes.</p> <p>Find out about who is eligible and how to be endorsed at Community charity trust.</p>
<p>Community charity corporation</p> <p>13.1.2</p>	<p>A company is a community charity corporation if it meets all of the following:</p> <ul style="list-style-type: none"> • it is specified in a ministerial declaration in force • it is either <ul style="list-style-type: none"> – a constitutional corporation – a body corporate that is not a constitutional corporation • all of its directors have agreed, in the approved form, to comply with the rules in the <i>Community Charity Guidelines</i>, as in force from time to time • none of its directors have revoked that agreement. <p>To be eligible for DGR endorsement, a community charity corporation must be operated for specific allowed purposes.</p> <p>Find out about who is eligible and how to be endorsed at Community charity corporation.</p>

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Explanation of terms

Find out about the requirements for DGR endorsement for Explanation of terms.

Last updated 2 January 2024

Australian government agency

Australian government agency means:

- the Commonwealth, a state or a territory
- an authority of the Commonwealth, a state or a territory.

The Commonwealth, a state or a territory

An entity will be the Commonwealth, a state or a territory if it implements a function of government. Consideration of a broad range of features relevant to the entity's relationship with government is required. Generally, an entity implements a function of government if it is both:

- established by government (including by statute)
- controlled by government.

An entity is controlled by government when the governing body of the entity is both:

- appointed and removed by a Minister, Governor or Governor General
- subject to the direction and control of a Minister.

An authority of the Commonwealth, a state or a territory

An entity will be an authority of the Commonwealth, a state or territory if it exercises power or command for the benefit of the public. An entity will exercise power or command for the benefit of the public if all of the following apply:

- It possesses powers that are derived from or delegated by government.
- The powers are exceptional compared to ordinary individuals.
- The powers are exercised for the benefit of the public or a sufficient section of the public.

Examples

The following are examples of Australian Government agencies:

- local government councils
- government schools
- emergency services established as an authority by government
- fire services established as an authority by government
- arts and cultural organisations established and controlled by government
- science or environmental organisations established and controlled by government.

For information about what is the Commonwealth, a state or territory, refer to Goods and Services Tax Ruling *GSTR 2006/5 Goods and services tax: meaning of 'Commonwealth, a State or a Territory'*.

Gift condition

For some DGRs, the law adds extra conditions affecting the types of deductible gifts they can receive. The gift may only be tax deductible if it was given either:

- between certain dates
- for a specific use.

Gift fund

To maintain a gift fund the

- entity must maintain for the principal purpose of the fund, authority or institution, a fund (the gift fund):
 - to which gifts of money or property for that purpose are to be made
 - to which deductible contributions for that purpose are to be made
 - to which any money received by the entity because of such gifts or deductible contributions is to be credited
 - that does not receive any other money or property.
- entity must use the gift fund only for the principal purpose of the fund, authority or institution.

For more information see [Gift fund requirements](#)

Not-for-profit

An organisation is not-for-profit if it is not carried on for the profit or gain of its individual members. We accept an organisation as not-for-profit if it is prohibited, by law or its governing documents, from distributing profits or gains to individual members and its actions are consistent with the prohibition.

Not-for-profit company

The company must be both:

- not carried on for the purposes of profit or gain to its individual members
- prohibited by its constitution from making any distribution of money or property to its members.

Public authority

A public authority is an agency or instrument of government exercising power or command for the public advantage. It has governmental authority for doing so. It possesses powers that are exceptional compared to ordinary individuals, but not necessarily coercive powers.

Public fund


A fund is a public fund if:

- it is intended that the public will contribute to it
- the public or a significant part of the public does in fact contribute
- the public participates in administration of the fund.

For non-government public funds, the fund must be administered or controlled by individuals or institutions that have a degree of responsibility to the community as a whole because of their tenure of some public office or their position in the community.

For more information see [Public funds](#).

Registered charity

Registered charity means an entity that is registered with the [Australian Charities and Not-for-profits Commission](#)  (ACNC) as a charity.

Several DGR categories may require the fund, authority or institution to be either of the following:

- a registered charity
- operated by a registered charity.

For these categories, if your organisation is a charity it must be registered with the ACNC.

Registered health promotion charity

Registered health promotion charity means an institution that is both:

- a registered charity
- registered with the ACNC as a health promotion charity.

For more information see [Health Promotion Charity](#)

Registered public benevolent institution

Registered public benevolent institution means an institution that is both:

- a registered charity
- registered with the ACNC as a public benevolent institution.

For more information see [Public Benevolent Institution](#)

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Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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