



# Developing country relief fund or organisation DGR schedule

Complete this schedule to apply for DGR endorsement under the category Developing country relief fund or organisation.

2 January 2024

## Overview

Complete this schedule if applying for endorsement as a deductible gift recipient (DGR) under the category Developing country relief fund or organisation (item number 9.1.1).

Your organisation must be, either:

- registered with the Australian Charities and Not-for-profits Commission (ACNC) as a charity and operating a public fund
- an institution registered with the ACNC as a charity
- an Australian government agency.

## Completing your schedule

Download the [Developing country relief fund or organisation – schedule for deductible gift recipient applicants \(PDF, 472KB\)](#) .

If you are unable to download the schedule, you can order a paper copy by phoning us on **1300 130 248**.

## Who should use this schedule

A developing country relief fund or organisation seeking DGR endorsement under the category Developing country relief fund or

organisation (item number 9.1.1), must complete this schedule.

## **Developing country relief fund**

A developing country relief fund is a public fund operated by a registered charity whose principal purpose is delivering development or humanitarian assistance activities (or both):

- in a country covered by section 30-85 of the *Income Tax Assessment Act 1997*; and
- in partnership with entities in the country, based on principles of cooperation, mutual respect and shared accountability.

## **Developing country relief organisation**

A developing country relief organisation is a registered charity or Australian government agency whose principal purpose is delivering development or humanitarian assistance activities (or both):

- in a country covered by section 30-85 of the *Income Tax Assessment Act 1997*; and
- in partnership with entities in the country, based on principles of cooperation, mutual respect and shared accountability.

If your organisation doesn't qualify as a developing country relief fund or organisation, check the **DGR table** to see if another category applies.

## **How to complete this schedule**

In this schedule, when we say:

- 'constituent or governing document' – we mean an organisation's trust deed, constitution, rules, memorandum and articles of association, statute or charter
- 'clause' in the constituent or governing document – we mean a rule, section, paragraph or other element of the document.

This schedule should be completed by a person authorised by the organisation to act on its behalf.

You must complete this schedule in full. Schedules that are not completed in full will be returned to the applicant.

If you can't save a completed copy of this schedule, print a copy before closing the schedule.

For details about the personal information we collect from you, see [Privacy notice – Developing country relief fund or organisation](#).

If you need help completing this schedule, phone us on **1300 130 248**.

## Lodging your schedule

If you are completing this schedule as part of the Australian Charities and Not-for-profits Commission (ACNC) charity registration application process, make sure you:

- completed the declaration at the end of the schedule
- attach the completed schedule to the ACNC charity registration application form where indicated (don't attach your evidence documents, we will request these from you at a later date).

If you aren't completing this schedule as part of the ACNC charity registration application process, make sure you:

- completed the declaration at the end of the schedule
- print the completed schedule
- send the completed schedule with all the following
  - Application for endorsement as a deductible gift recipient (NAT 2948)
  - evidence documents required by the schedule
  - a copy of your constituent or governing document
- post it to

**Australian Taxation Office**  
**PO Box 3373**  
**PENRITH NSW 2740**

73754

**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.

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