




# Deductible gift recipient revocations are commencing

**Last updated** 8 March 2023

Most non-government deductible gift recipients (DGRs) needed to be a registered charity by 14 December 2022 to remain eligible for DGR endorsement.

An eligible DGR must:


- meet the definition of an Australian government agency
- be a [registered charity](#) 
- be operated by a registered charity or an Australian government agency, or
- be an ancillary fund or a DGR that is listed by name in tax legislation.

## What happens if your DGR doesn't meet eligibility requirements?

We've recently reviewed non-government DGRs against the requirements to be a registered charity or operated by one. We are now beginning to revoke the DGR endorsement of those that are no longer entitled.

This means that if your DGR doesn't meet eligibility requirements and hasn't been approved by the ATO for a 3-year extension, it will have its DGR status revoked. You will receive a notice with the date, reason for revocation and your right to review the decision.

If your DGR has its status revoked, you can re-apply for endorsement once it satisfies the eligibility requirements. If you decide to register as

a charity, visit the Australian Charities and Not-for-Profits Commission's (ACNC) [website](#)  to check charity registration eligibility requirements.

For more on the changes and what to know before applying to be a registered charity with the ACNC see: [DGRs required to be a registered charity](#).

QC 71733

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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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