



School building fund – schedule for deductible gift recipient applicants

Complete this schedule if your organisation is applying for endorsement as a deductible gift recipient (DGR) under the category [School building fund](#) (item number 2.1.10).

The word 'school' in this DGR schedule refers to either a school or college.

For instructions on using this schedule, refer to [School building fund – schedule for DGR applicants](#) on [ato.gov.au](#)

If you are seeking endorsement for the whole of your organisation as a school building fund: in this schedule, when we say 'your organisation' or 'your fund', they mean the same thing. They both apply equally to your organisation.

If you are seeking endorsement for your organisation for the operation of a school building fund: in this schedule, when we say 'your fund', we mean the school building fund. When we say 'your organisation', we mean your organisation as a whole.

Completing this schedule

- Download a copy of the schedule to your computer
- Check that you can save information in the schedule.
- Type directly into the schedule.
- Place **X** in ALL applicable boxes.
- Answer all questions unless we tell you otherwise.

Section A: Applicant information

1 Your organisation's Australian business number (ABN)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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2 Your organisation's legal name

3 Does your organisation have a website and/or social media pages?

No

Yes Provide details.

Section B: Fund

A fund mainly manages money or property to make distributions to other entities or people. It does not directly deliver services.

[▶](#) For more information, refer to [School building funds](#) and Taxation Ruling [TR 2013/2](#) *Income tax: school or college building funds*.

Your fund must have and operate under its own set of rules.

4 Have you established a 'fund' with fund rules?

No **Do not complete this schedule.** Only a fund can qualify as a school building fund (item 2.1.10).

Yes

Section C: Australian government agency or charity

To be a school building fund, your fund must be operated by or be:

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

5 Is your organisation an [Australian government agency](#)?

No

Yes Go to **Section D**.

6 Is your organisation registered with the ACNC as a charity?


No

Yes Go to **Section D**.

7 Which of the following best describes your organisation? Select ONE box only

Your organisation is currently applying for registration as a charity with the ACNC.

Other – **Do not complete this schedule**. Your fund does not qualify as a school building fund (item 2.1.10).

 Your organisation must be registered by the ACNC as a charity to qualify as a school building fund (item 2.1.10) or for the operation of a school building fund.

 To apply for registration as a charity with the ACNC, refer to the [ACNC website](#)

Section D: School

There must be a school or an objective intention to carry on a school.

A school is a place where people come together to be instructed in an area of knowledge or activity. Schools are not limited to those focused on academic pursuits. They include, but are not limited to, recreational, technical, arts and agricultural schools.

A school must be an institution and have a real, separate, institutional existence. This may be within or part of another institution.

8 Does the school meet all the following criteria?

- it caters for children in the range of Kindergarten to Year 12, and
- it is listed as a school on [myschool.edu.au](#), and
- it is controlled by a government, a public authority or a non-profit society or association.

No

Yes Go to **Section H**.

9 Which of the following best describes your situation? Select ONE box only

There is a school

Provide details of the school including the name, associated ABN (if in Australia), physical address, website and/or social media pages and any registration with a peak body.

Attach a copy of the school's governing rules to this application.

The following factors are not required but can help demonstrate that there is a school:

- a set curriculum
- instruction or training by suitably qualified persons
- enrolment of students
- some form of assessment and correction
- the creation of a qualification or status that is recognised outside of the organisation.

There is an intention to carry on a school

Explain how there is an objective intention to carry on a school, including the planned opening date of the school, and list any supporting evidence you have attached to this application.

Evidence may include a copy of an application to or approval from the Department of Education or similar approving body in your state.

The following factors are not required but can help demonstrate that there is an objective intention to carry on a school:

- a set curriculum
- instruction or training by suitably qualified persons
- enrolment of students
- some form of assessment and correction
- the creation of a qualification or status that is recognised outside of the organisation.

Other

Do not complete this schedule. Your fund does not qualify as a school building fund (item 2.1.10).

Section E: Building

There must be a building or an objective intention to acquire or construct a building.

The term 'building' has its ordinary meaning and includes one building, a group of buildings, a part of a building or additions to a building. A building should be a permanent structure, roofed and usually with walls and flooring that provides protection from the elements.

10 Which of the following best describes your situation? Select ONE box only

There is a building Provide a description and list any supporting evidence you have attached to this application.

There is an intention to acquire or construct a building Explain how there is an intention to acquire or construct a building and list any supporting evidence you have attached to this application.

Evidence may include details of the purchase of any real estate/land, council approval for a building to be constructed, application or approval for a change of land use, building plans (including the school layout), construction costings and construction commencement date.

Other **Do not complete this schedule.** Your fund does not qualify as a school building fund (item 2.1.10).

Section F: **Building used as a school by a qualifying body**

There must be a building used as a school or an objective intention for a building to be used as a school by a qualifying body.

For a building to be characterised as a school building, a qualifying body needs to control the use of the building in its capacity as operator of the school. A qualifying body is a government, a public authority or a non-profit society or association.

The building must be used by a qualifying body for a purpose connected with the instruction provided by the school. A building is 'used as a school' as a matter of everyday language where its use for school purposes is substantial.

A building should be a permanent structure, roofed and usually with walls and flooring that provides protection from the elements.

11 Does or will a qualifying body control the use of the building in its capacity as operator of the school?

No **Do not complete this schedule.** Your fund does not qualify as a school building fund (item 2.1.10).

Yes Provide:

- the name and ABN (if in Australia) of the qualifying body
- whether it is a government, a public authority or a non-profit society or association
- an explanation on how the qualifying body controls the use of the building.

12 Is or will the building being used as a school, that is, for a purpose connected with the instruction provided by the school?

No **Do not complete this schedule.** Your fund does not qualify as a school building fund (item 2.1.10).

Yes Explain how.

13 Is there or will there be any non-school usage of the building?

If there is non-school use, whether the building is a school building will depend on how much it limits, detracts from or is incompatible with the instruction provided by the school.

If the non-school use is substantial, your fund will not qualify as a school building fund (item 2.1.10).

No

Yes Complete the following table, ensuring each row adds up to 100%.

Factors	For school usage (estimate, %)	For non-school usage (estimate, %)*
Amount of time the building is used	%	%
Number of people involved	%	%
Physical area of the building	%	%
Extent to which the building has been adapted	%	%

Provide a response that addresses:

- the overall purpose (or purposes) for which the building has been established and maintained
- the importance of each of the activities carried out to that purpose
- any connection that the non-school use has towards the school use
- the extent the school use and non-school use have contributed to that purpose.

Section G: Acquisition, construction, or maintenance

There must be acquisition, construction or maintenance or an objective intention to do so.

A building is acquired for the purposes of item 2.1.10 where:

- an entity obtains ownership of a legal or equitable interest in a building (including a leasehold interest), and
- that interest is sufficient to enable the entity to control the building's use.

A building is constructed for the purposes of item 2.1.10 where it is formed or put together. However, an entity must obtain a legal or equitable interest in the building which is sufficient to enable it to control the building's use.

A building is maintained for the purposes of item 2.1.10 where action is taken to keep it in proper or good condition.

14 Is there acquisition, construction or maintenance of a building or an objective intention to do so?

No Do not complete this schedule. Your fund does not qualify as a school building fund (item 2.1.10).

Yes Explain how.

Section H: Sole purpose test

The sole purpose test requires a school building fund to be established and maintained solely to provide money for the acquisition, construction or maintenance of a building used as a school by a qualifying body.

15 Does your fund meet the sole purpose test?

No Do not complete this schedule. Your fund does not qualify as a school building fund (item 2.1.10).

Yes Provide your fund's objects as they appear in its constituent or governing document.

- ! Objects might be called 'purposes', 'objectives', 'trusts' or 'aims' in your organisation's constituent or governing document. Do not include powers, such as the power to operate a bank account, hire employees or sell land, even if they are described as objects in your organisation's constituent or governing document.

Section I: Public fund

For information about public funds and responsible persons, refer to [Public funds](#). This information includes **sample clauses**.

16 Is it the intention of your fund to invite the public to contribute to the fund?

No **Do not complete this schedule.** Your fund does not qualify as a school building fund (item 2.1.10).

Yes Provide the clause number.

17 Does the public or a significant part of it currently contribute to your fund?

Not applicable Select this if your fund is new and has not commenced fundraising.

No **Do not complete this schedule.** Your fund does not qualify as a school building fund (item 2.1.10).

Yes

18 How is the control and administration of your fund best described? Select ONE box only

Controlled by a governmental or quasi-governmental authority. Provide the name of the authority and go to Question 20

Managed by members of a committee, a majority of whom have a degree of responsibility to the general community. Provide the clause number.

Other **Do not complete this schedule.** Your fund does not qualify as a school building fund (item 2.1.10).

19 Who controls or administers your fund?

The name of the body (for example, 'Board of Directors' or 'Management Committee').

Number of people who comprise that body.

Name of each person who has the required degree of responsibility to the community, and their office or position which indicates this:

Example

Name	Office or position
<i>John Smith</i>	Certified Practising Accountant
<i>Dean Road</i>	Member of Parliament
<i>Leanne Harry</i>	Mayor of Denisville

Name	Office or position

Any additional evidence you can provide to help confirm your institution is controlled or administered by people with the required degree of responsibility to the community.

20 Are gifts and deductible contributions made to your fund kept separate from any other funds of your organisation? A separate bank account and clear accounting procedures are required.

No Do not complete this schedule. Your fund does not qualify as a school building fund (item 2.1.10).

Yes Provide the clause number.

21 Are receipts issued in the name of your fund?

No Do not complete this schedule. Your fund does not qualify as a school building fund (item 2.1.10).

Yes Provide the clause number.

22 Does your fund operate on a non-profit basis?

No Do not complete this schedule. Your fund does not qualify as a school building fund (item 2.1.10).

Yes Provide the clause number.

23 Does your fund have a winding up clause, so that if the fund is wound up, any surplus money or other assets must be transferred to another DGR?

No Do not complete this schedule. Your fund does not qualify as a school building fund (item 2.1.10).

Yes Provide the clause number.

24 Provide the requirement that your fund must notify the ATO of any changes to the fund rules as it appears in your fund rules or as an undertaking in writing. Provide the clause number if applicable.

Section J: Gift fund

You do not need to maintain a separate gift fund if your public fund only receives gifts or deductible contributions. This is because a public fund may itself satisfy the gift fund requirement if it only receives gifts or deductible contributions and has an appropriate winding up clause.

You also do not need to maintain a separate gift fund if your organisation is seeking endorsement as a DGR as a whole or is already endorsed as a DGR as a whole.

Otherwise, your organisation is required to maintain a separate gift fund.

 For more information, refer to [Gift fund requirements](#).

25 Is your organisation required to maintain a separate gift fund?

No Provide the reason and go to **Section J**.

Yes

26 Does your organisation maintain a gift fund with an appropriate [winding up and revocation](#) clause?

No **Do not complete this schedule.** Your fund does not qualify as a school building fund (item 2.1.10).

Yes Complete the table below to ensure all the gift fund requirements are met and go to **Section K**.

Requirement	Do you satisfy this requirement? (Y/N)	Clause number if applicable*
It is a fund		
It has a name		
It is maintained and used only for the principal purpose of the school building fund		
All gifts and deductible contributions of money or property for that purpose are made to it		
All gifts and deductible contributions of money or property for that purpose are made to it		
It does not receive any other money or property		
<p>The organisation is required by a law, its constituent documents or governing rules – to transfer any surplus assets of the gift fund to another gift deductible fund, authority or institution when the school building fund is wound up or the DGR endorsement is revoked, whichever occurs first.</p> <p>Sample clause for a school building fund: If the school building fund is wound up or if the endorsement (if any) of the school building fund as a deductible gift recipient is revoked, any surplus assets of the gift fund remaining after the payment of liabilities attributable to it, shall be transferred to a fund, authority or institution to which income tax-deductible gifts can be made.</p> <p>If the organisation is a registered charity, the above clause must state that the surplus assets of the gift fund shall be transferred to a charity with a similar charitable purpose to which income tax-deductible gifts can be made.</p>		

* For Australian statutory bodies that are not required to include winding up clauses, provide the title of statute.

Section K: **Winding up and revocation of DGR status if a gift fund is not required**

A prerequisite for DGR endorsement is that your fund is required by law, its constituent documents or rules governing its activities, to transfer surplus gifts and deductible contributions to another gift deductible fund, authority or institution on winding up or revocation of DGR endorsement, whichever is the earlier. For registered charities, the transfer must be to another DGR with similar objects, which is charitable at law.

 For more information, refer to [Winding up and revocation](#)

27 Is your fund required, by a law, its constituent documents or governing rules, to transfer the following on the earlier of winding up or revocation of endorsement?

- surplus gifts, deductible contributions, and
- any money received because of such gifts and contributions to another DGR.

No **Do not complete this schedule.** Your organisation does not qualify for endorsement as a deductible gift recipient.

Yes Provide the clause number.

Section L: Declaration

Before you submit this form, check that you have provided true and correct information.

Penalties

Penalties may be imposed for giving false or misleading information.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy, go to ato.gov.au/privacy

Name of person completing this form

Position held

Business hours phone number (8:30 am to 5:30 pm weekdays)

Mobile phone number

Email address

I am authorised to make this declaration on behalf of the organisation. The information contained within this schedule is true and correct.

Signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Lodging your schedule

If you are completing this schedule as part of the ACNC charity registration application process:

- attach the completed schedule to the ACNC charity registration application form, where indicated
- **do not** attach your evidence documents; the ATO will request these from you at a later date.

If you are not completing this schedule as part of the ACNC charity registration application process, send the completed schedule with:

- an [Application for endorsement as a deductible gift recipient](#) (NAT 2948)
- evidence documents (if applicable) and
- a copy of your constituent or governing document

to:

Australian Taxation Office
PO Box 3373
PENRITH NSW 2740