Australian Government
Australian Taxation Office

Public library, museum and art gallery – schedule for deductible gift recipient applicants

Complete this schedule if your organisation is applying for endorsement as a deductible gift recipient (DGR) under the following categories:
- Public library (item number 12.1.2)
- Public museum (item number 12.1.3)
- Public art gallery (item number 12.1.4)
- Institution consisting of a public library, public museum and public art gallery or of any 2 of them (item number 12.1.5).

For instructions on using this schedule, refer to *Public library, museum and art gallery – DGR schedule* on ato.gov.au

If you are seeking endorsement for the whole of your organisation as a public library, public museum, public art gallery or an institution consisting of any 2 or more of them: in this schedule, when we say 'your organisation' or 'your institution', 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 public library, public museum, public art gallery or an institution consisting of any 2 or more of them: in this schedule, when we say 'your institution', we mean the part of your organisation that is a public library, public museum, public art gallery or an institution consisting of any 2 or more of them. 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)

2 Your organisation's legal name

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

No

Yes Provide details below.

The following are separate DGR categories:
- a public library
- a public museum
- a public art gallery
- an institution consisting of a public library, public museum and public art gallery or of any 2 of these.

Although they are different DGR categories, they have common characteristics. For more information, refer to Public libraries, public museums and public art galleries or Taxation Ruling TR 2000/10 *Income tax: public libraries, public museums and public art galleries*.

Section B: **Australian government agency or charity**

To be a public library, public museum, public art gallery or an institution consisting of any 2 or more of them, your institution must be operated by or be:

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

4 Is your organisation an Australian government agency?

No ☐

Yes ☐ ▶ Go to **section C.**

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

No ☐

Yes ☐ ▶ Go to **section C.**

6 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 institution does not qualify as a public library, public museum, public art gallery or an institution consisting of any 2 or more of them (item 12.1.2, 12.1.3, 12.1.4 or 12.1.5).

! Your organisation must be registered by the ACNC as a charity to qualify as a public library, public museum, public art gallery or an institution consisting of any 2 or more of them (item 12.1.2, 12.1.3, 12.1.4 or 12.1.5).

› To apply for registration as a charity with the ACNC, refer to the ACNC website

Section C: **Institution**

A public library, museum or art gallery will be either a:

- separate legal entity
- part of a legal entity where that part has a separate institutional character.

For a separate legal entity, an institution is an organisation established to promote a purpose. It can take the legal form of a trust, company or incorporated or unincorporated association. An institution is identified by its activities, size, permanence and recognition.

An institution is not:

- a fund – for example, a trust merely to manage or hold trust property to make distributions to other entities or people
- a structure with a small and exclusive membership that is controlled and operated by family members and friends and carries out limited activities.

For a part of a legal entity (organisation) to be a public library, museum or art gallery, it will be necessary that all of the following apply:

- The affairs of the library, museum or art gallery are separate from the general affairs of the organisation.
- The public can readily distinguish the library, museum or art gallery from the rest of the organisation.
- The collection is readily identifiable to the public as the collection of a library, museum or art gallery.
- The accounts of the library, museum or art gallery are separate from those of the rest of the organisation.
- Any gifts made to the library, museum or art gallery will be used only for library, museum or art gallery purposes.

7 If your organisation is applying for endorsement as whole, is your organisation an institution?

Not applicable ☐ Your organisation is applying for the operation of a public library, public museum, public art gallery or an institution consisting of any 2 or more of them

No ☐ **Do not complete this schedule.** Your institution does not qualify as a public library, public museum, public art gallery or an institution consisting of any 2 or more of them (item 12.1.2, 12.1.3, 12.1.4 or 12.1.5).

Yes ☐ Describe your organisation's size, permanence and recognition, including any peak bodies that your organisation belongs to, and the current number of members, employees and volunteers. Tell us about any personal or family relationships between members of the governing body (information on your organisation's activities will be gathered in later questions). Then go to **section D.**

8 Provide a response for how each of the following requirements are met. Also list any evidence you have attached to this application.

a) The affairs of the library, museum or art gallery are separate from the general affairs of the organisation. Attach a copy of the governing rules of the library, museum or art gallery.

b) The public can readily distinguish the library, museum or art gallery from the rest of the organisation.

c) The collection is readily identifiable to the public as the collection of a library, museum or art gallery.

d) The accounts of the library, museum or art gallery are separate from those of the rest of the organisation.

e) Any gifts made to the library, museum or art gallery will be used only for library, museum or art gallery purposes.

Section D: **Library, museum or art gallery**

The terms 'library', 'museum' and 'art gallery' have their ordinary meanings. They have been described as follows:

- A library is a place set apart to contain books and other literary material for reading, study or reference.
- A museum is a building or place for the keeping, exhibition and study of objects of scientific, artistic or historical interest.
- An art gallery is a building devoted to the exhibition of works of art; a collection of art for exhibition.

The constituent or governing documents of a public library, museum or art gallery must be consistent with its character. Also, an organisation's activities, acquisitions policy, staffing, advertising and membership will be relevant.

The ways an organisation collects, preserves, maintains and makes its collection available must be consistent with how a library, museum or art gallery operates.

For more information, refer to Public libraries, public museums and public art galleries or Taxation Ruling TR 2000/10 *Income tax: public libraries, public museums and public art galleries*.

9 Do your constituent or governing documents clearly show your institution is set up to be a library, museum or art gallery?

No ☐ **Do not complete this schedule.** Your institution does not qualify as a public library, public museum, public art gallery or an institution consisting of any 2 or more of them (item 12.1.2, 12.1.3, 12.1.4 or 12.1.5).

Yes ☐ Provide your institution'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.

10 Does your institution own a collection consistent with that of a library, museum or art gallery?

No ☐ **Do not complete this schedule.** Your institution does not qualify as a public library, public museum, public art gallery or an institution consisting of any 2 or more of them (item 12.1.2, 12.1.3, 12.1.4 or 12.1.5).

Yes ☐ Provide details of the collection your institution owns and list any evidence that you have attached to this application to support the ownership.

11 Complete the table below to show:

- the activities your institution undertakes or will undertake
- the start date of each activity
- the proportion of these activities that is or will be conducted through another organisation
- how much time and money is allocated or will be allocated to each activity.

Do not simply restate your institution's purposes or objects as written in its constituent or governing document. You should provide the types of activities that your institution undertakes.

If your institution has not yet started operating, describe the activities your organisation intends to undertake in the next 12 months and estimate the time and money allocated to each.

List both the institution's activities that generally align with that of a library, museum or art gallery as well as any other activities.

If you need more space, attach additional pages to this schedule.

! Make sure the percentages allocated to each activity for the time allocation add up to 100%.

Section	Description of the activities*	Start date of the activity (estimate, dd/mm/yyyy)	Activities conducted through another organisation (estimate, %)	Time allocated (% of all time spent on all activities)	Money allocated (estimate, $)
1	**Activities your institution conducts that generally align with that of a library, museum or art gallery**				
			%	%	
			%	%	
			%	%	
			%	%	
2	**All other activities**				
			%	%	
			%	%	
			%	%	
			%	%	
				0 %	**$0.00**

* Attach evidence of your institution's current or planned activities such as annual reports, business or strategic plans, collections policy, acquisitions policy, newsletters, calendars of events/activities or promotional material for events/activities.

12 **For each activity listed in Section 1 of the table in Item 11, provide any further details that are relevant to support that your institution is recognisable as a library, museum or art gallery.**

13 For each activity listed in section 2 of the table in Item 11, provide further details.

Section E: **Available to the public**

A public library, museum or art gallery makes its collection available to the public. Limitations that make a collection substantially available only to members of an association or employees of a particular employer are not acceptable.

If limitations are in place only to improve availability, they can be acceptable. For example:
- a public library's books may be available only to residents of a particular town
- certain exhibits of a public museum may be available only to people carrying out research.

A school library can be a public library if the school is open to the public. This includes primary and secondary schools run by government or religious bodies and TAFE colleges. It does not include schools run for the profit of their owners.

14 Is your institution's library, museum or art gallery collection available to the public?

No ☐ ▶ **Do not complete this schedule.** Your institution does not qualify as a public library, public museum, public art gallery or an institution consisting of any 2 or more of them (item 12.1.2, 12.1.3, 12.1.4 or 12.1.5).

Yes ☐ ▶ Explain how. This should include the location, opening hours and membership and/or borrowing policy.

Section F: **Public ownership and control**

Non-government institutions must be owned or controlled by people or institutions who, because of their tenure of some public office or their position in the community, have a degree of responsibility to the community as a whole.

15 How is the control and administration of your institution best described? Select ONE box only

Controlled by a governmental or quasi-governmental authority ☐ ▶ Provide the name of the authority and go to **Section H**.

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 institution does not qualify as a public library, public museum, public art gallery or an institution consisting of any 2 or more of them (item 12.1.2, 12.1.3, 12.1.4 or 12.1.5). Organisations that don't have public ownership and control may be eligible for endorsement under Item 12.1.1 – Cultural organisations. Refer to the DGR table.

16 Who controls or administers your institution?

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**
John Smith	Certified Practising Accountant
Dean Road	Member of Parliament
Leanne Harry	A public servant with 5 years of service who can sign a statutory declaration

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.

Section G: **Gift fund**

Your organisation must maintain a gift fund if it is seeking DGR endorsement for a public library, public museum, public art gallery or an institution consisting of any 2 or more of them that you own or operate – for example, a public library operated by a local council.

If your organisation is seeking endorsement as a DGR as a whole, or is already endorsed as a DGR as a whole, it is not required to maintain a gift fund.

For more information, refer to Gift fund requirements

17 Is your organisation required to maintain a gift fund?

No ☐ Provide the reason and go to **Section I**.

Yes ☐

18 Does your organisation maintain a gift fund with an appropriate winding up and revocation clause?

No ☐ **Do not complete this schedule.** Your institution does not qualify as a public library, public museum, public art gallery or an institution consisting of any 2 or more of them (item 12.1.2, 12.1.3, 12.1.4 or 12.1.5).

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

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 library, museum or art gallery.		
All gifts and deductible contributions of money or property for that purpose are made to it		
Any money received by the organisation, because of such gifts or deductible contributions is credited to it		
It does not receive any other money or property		
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 library, museum or art gallery is wound up or the DGR endorsement is revoked, whichever occurs first. Sample clause for a library, museum or art gallery: If the library/museum/art gallery is wound up or if the endorsement (if any) of the library/museum/art gallery 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. 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.		

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

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

A prerequisite for DGR endorsement is that your organisation 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 about winding up and revocation of DGR status, refer to Winding up and revocation

19 Is your organisation required, by a law, its constituent documents or governing rules, to transfer thefollowing 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 I: **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

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

Print form **Reset form**