



# Scholarship fund – schedule for deductible gift recipient applicants

Complete this schedule if your organisation is applying for endorsement as a deductible gift recipient under the category Scholarship fund (item number 2.1.13).

For instructions on using this schedule, refer to [Scholarship fund – form for deductible gift recipient applicants](#) or search for QC18907 on [ato.gov.au](http://ato.gov.au)

## Completing this schedule

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

The example answers are provided to help you answer the responsible person question and are not prescriptive.

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## Section A: Applicant information

1 Your organisation's Australian business number (ABN)

2 Your organisation's legal name

3 Are you applying for:

endorsement of your organisation as a whole as a deductible gift recipient.



In the remainder of this schedule, when we say 'your organisation' and 'your fund', they mean the same thing. They both apply equally to your organisation.

OR

endorsement of your organisation as a deductible gift recipient for a fund, authority or institution your organisation owns or includes.



In the remainder of this schedule, when we say 'your fund', we mean the scholarship fund. When we say 'your organisation', we mean your organisation as a whole.

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



A fund mainly manages property and makes distributions to other entities or people. It does not directly deliver services, such as providing educational courses.

No

Do not complete this schedule. Only a fund can qualify as a scholarship fund (item 2.1.13).

Yes

5 Does your organisation have an internet site?

No

Yes  Provide your web address

## Section B: Scholarships, bursaries or prizes

A scholarship fund can only provide money for eligible scholarships, bursaries and prizes. An eligible scholarship, bursary or prize must meet all the following requirements:

- It may be awarded only to Australian citizens or permanent residents of Australia within the meaning of the *Australian Citizenship Act 2007*.
- It is open to individuals or groups of individuals throughout Australia, an entire state or territory, or region of at least 200,000 people.
- It promotes the recipients' education in preschool, primary, secondary or tertiary courses in Australia, or in educational institutions overseas by studying a component that is part of an Australian preschool, primary, secondary or tertiary course.
- It must be awarded on merit or for reasons of equity.

➤ For more information about scholarship funds, refer to [Scholarship funds](#).

If your fund provides money for more than one scholarship, bursary or prize, answer the questions based on one of these if they are all similar in terms of the requirements to be an eligible scholarship, bursary or prize.

**6 Are the scholarships, bursaries or prizes awarded only to Australian citizens or permanent residents of Australia within the meaning of the *Australian Citizenship Act 2007*?**

No  Do not complete this schedule. Your fund does not qualify as a scholarship fund (item 2.1.13).

Yes

**7 Are the scholarships, bursaries or prizes open only to people currently enrolled at a particular educational institution?**

No

Yes  Do not complete this schedule. Your fund does not qualify as a scholarship fund (item 2.1.13).

**8 For courses that do not involve overseas education, explain how you ensure the scholarships, bursaries or prizes only promote the recipients' education in preschool courses, primary courses, secondary courses or tertiary courses?**

**Example answer**

*The Evets Scholarship is only available for Year 11 and Year 12 study at the Trebor Secondary College in Queensland, so the scholarship is only provided for 'secondary courses'.*

**9 Do the scholarships, bursaries or prizes promote the recipients' education in educational institutions overseas?**

No

Yes  Explain how the recipients' education at the overseas institutions is studying a component of an Australian preschool, primary, secondary or tertiary course.

**10 Provide the eligibility criteria for the scholarships, bursaries or prizes**

You can either set them out in the space provided, or provide the web address directly to the page where they can be viewed.

**11 Explain how the recipients of the scholarships, bursaries or prizes will be selected**

**Example answer**

*Trebor Secondary College (which administers the Evets Scholarship) assesses applicants for the Evets Scholarship on the basis of their results in Year 10 (or interstate equivalent), but its Scholarship Committee can give preference to students who would not otherwise be able to afford Trebor's fees. If the scholarship holder performs poorly in Year 11 the committee can discontinue the scholarship.*

**12 Name or describe each state, territory, or region the scholarships, bursaries or prizes are open in, and for each region confirm that it is a region of at least 200,000 people**

**13 Explain how you ensure that the scholarships, bursaries or prizes are available to individuals or groups of individuals throughout those states, territories or regions**

**Example answer**

*The Evets Scholarship is not only for students currently enrolled at Trebor Secondary College, and it has no rule that particular areas or groups of people in Queensland are excluded. The College does not have any arrangements that would limit the students who can apply or who will receive scholarships. The Evets Scholarship is advertised in the College's handbook and website, at school functions and in other school publications.*

## Section C: Established and maintained

To be a scholarship fund, your fund must be established and maintained solely to provide money for eligible scholarships, bursaries or prizes (explained in **Section B** above).

### 14 Provide your fund's objects as they appear in its constituent or governing document

#### Example answer

*The rules of the Evets Scholarship Fund state: 'The purpose of the Fund is to provide money for the Evets Scholarship' (rule 4). The definitions (rule 3) state: 'In these rules ... "the Evets Scholarship" means the scholarship, founded in 1973 for study in Years 11 and 12 at the Trebor Secondary College, which is administered by the Trebor Secondary College'.*

- ❗ 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.

### 15 Is there anything else you want to tell us to help show that your fund is established and maintained solely to provide money for eligible scholarships, bursaries or prizes?

No

Yes  Provide details

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## Section D: Charity

To be a scholarship fund, your organisation must be one of the following:

- a registered charity
- operated by a registered charity.

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

➤ For more information, refer to the [DGR table](#).

### 16 Is your organisation a registered charity?

No

Yes  Go to Section E.

### 17 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.

Your organisation would be entitled to registration with the ACNC as a charity but has not applied to the ACNC. Your organisation must be registered by the ACNC as a charity to qualify as a scholarship fund (item 2.1.13). To apply for registration as a charity with the ACNC, refer to [acnc.gov.au](http://acnc.gov.au)

Other – **do not complete this schedule.** Your organisation does not qualify as a scholarship fund (item 2.1.13).

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## Section E: Public fund

For your fund to be a scholarship fund, it must be a public fund.

➤ For information about public funds and responsible persons, refer to [Public funds](#).

### 18 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 scholarship fund (item 2.1.13).

Yes  Provide clause number:

### 19 Does the public or a significant part of it contribute to your fund?

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

No  Do not complete this schedule. Your fund does not qualify as a scholarship fund (item 2.1.13).

Yes

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

Controlled by a governmental or quasi-governmental authority.

The name of the authority is:

➤ Go to **Section F**.

Administered or controlled by persons or authorities who, because of their occupation or tenure of some public office or their position in the community, are considered to be responsible persons.

Provide clause number:

➤ Go to **question 21**.

Other – **Do not complete this schedule.** Your fund does not qualify as a scholarship fund (item 2.1.13).

**21 Provide information on the people and authorities who control or administer your fund – for example, board members or trustees**

Name of the body (for example, 'Board of Directors'):

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 answer**

*John Smith      Certified Practising Accountant*  
*Dean Road      Member of Parliament*  
*Leanne Harry    Principal of Trebor Secondary College*

Name	Office or position

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

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## Section F: Gift fund

Your organisation must maintain a gift fund if it is seeking DGR endorsement for a fund, authority or institution that you own or operate – for example, school building funds and council libraries.

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 about gift funds, refer to our fact sheet [Gift fund requirements](#).

### 22 Is your organisation required to maintain a gift fund?

No  Go to Section G.

Yes

### 23 Does your organisation's constituent or governing document contain clauses for its gift fund?

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

Yes  Provide your gift fund clause number. For Australian statutory bodies that do not have gift fund clauses, provide the title of statute:

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## Section G: Winding-up and revocation of DGR status

For DGR endorsement, your organisation is required, by a law, its constituent documents or rules governing its activities, to transfer surplus gifts and deductible contributions to another gift deductible fund on winding-up or revocation of DGR endorsement, whichever is the earlier.

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

### 24 Is your organisation 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 assets of the gift fund to another gift deductible fund
- 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 your winding-up and revocation of DGR status clause number. For Australian statutory bodies that are not required to include winding-up clauses, provide the title of statute.

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## Section H: 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](http://ato.gov.au/privacy)

Name of person completing this form

Position held

Business hours phone number (8.30am to 5.30pm weekdays)

Mobile phone number

### Declaration

*I am authorised to make this declaration on behalf of the organisation.*

*The information contained within this schedule is true and correct.*

Date  <sup>Day</sup> /  <sup>Month</sup> /  <sup>Year</sup>

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## 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, attach the completed schedule to the ACNC charity registration application form where indicated
- not completing this schedule as part of the ACNC charity registration application process, send the completed schedule with the [Application for endorsement as a deductible gift recipient](#) (NAT 2948) to

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