



Application for endorsement for charity tax concessions

When to use this application

Complete this application if your organisation wants to apply for endorsement to access one or more charity tax concessions.

Charity tax concessions are:

- income tax exemption
- goods and services tax (GST) charity concessions
- fringe benefits tax (FBT) exemption
- FBT rebate.

➤ If your organisation is seeking endorsement as a deductible gift recipient, complete an [Application for endorsement as a deductible gift recipient](#) (NAT 2948).

Completing your application

- Download a copy of the application to your computer and check that you can save information in the application.
 - Place **X** in all applicable boxes.
 - Type directly into the form.
 - You must answer all questions unless we tell you otherwise.
- For more information on how to complete this form, refer to [Application for endorsement as a tax concession charity](#) (TCC) or search for QC24062 on ato.gov.au

Section A: Applicant information

1 Your organisation's Australian business number (ABN)

To be entitled to endorsement, your organisation must have an 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"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

2 Your organisation's legal name and postal address

Your organisation's legal name is the name that appears on all your organisation's official documents and legal papers. Your postal address is the address we will send notices and correspondence to.

Legal name

<input type="text"/>
<input type="text"/>

Postal address

<input type="text"/>
<input type="text"/>

Suburb/town

State/territory

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

Postcode

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------

Country if other than Australia

Section B: Australian Charities and Not-for-profits Commission (ACNC) registration information

3 Is your organisation registered with the ACNC?

Charities must be registered with the ACNC before we can endorse them to access charity tax concessions. You can view your organisation's registration details at acnc.gov.au

No Your organisation is not entitled to endorsement. Do not complete this form.

Yes Type the effective date of your registration below.

Day / Month / Year
 / /

4 What 'sub-entity type' best describes your organisation? Select one box only

Different tax concessions are available depending on the sub-entity type selected.

public benevolent institution (PBI)

health promotion charity (HPC)

Other sub-entity type of charity (select this option if your organisation is a registered charity and does not have a sub-entity type of PBI or HPC)

Section C: Income tax exemption

5 Is your organisation seeking endorsement for income tax exemption?

Income tax exemption is an exemption from paying income tax, removing the need to lodge tax returns. To be endorsed for income tax exemption, your charity must meet certain requirements. For more information see the [instructions](#).

No Go to **Section D**.

Yes

6 To what extent does your organisation pursue its purposes *outside* Australia?

If your organisation's purposes are wholly in Australia, type '0'. Otherwise, estimate the percentage of your activities and commitments that are outside Australia.

%

7 What percentage of your organisation's expenses is devoted to pursuing its purposes *outside* Australia?

If your organisation's purposes are wholly in Australia, type '0'. Otherwise, estimate what percentage of your organisation's expenses relates to offshore purposes.

%

8 Does your organisation:

- comply with all the substantive requirements in its governing rules
- apply its income and assets solely for the purpose for which it is established?

No Your organisation is not entitled to endorsement for income tax exemption. Go to **Section D**.

Yes Only answer 'Yes' to this question if your organisation meets both of the above conditions. If your charity is new and it intends to meet both of the above conditions, answer 'Yes' to this question.

9 From what date do you wish your organisation to be endorsed for income tax exemption?

Day / Month / Year
 / /

Section D: GST concessions

10 Is your organisation seeking endorsement for GST charity concessions?

There are a range of GST concessions for transactions involving endorsed charities that are registered for GST. For more information see the [instructions](#).

No Go to **Section E**.

Yes

11 From what date do you wish your organisation to be endorsed for GST charity concessions?

Day / Month / Year
 / /

Section E: FBT exemption

12 Is your organisation seeking endorsement for FBT exemption?

FBT exemption is an exemption from paying FBT capped at \$30,000 per employee. FBT exemption is only available to registered HPCs or registered PBIs that are not hospitals. For more information see the [instructions](#).

No If your organisation is a hospital, go to the next question. Otherwise, go to **Section F**.

Yes

13 Is your organisation a hospital?

No

Yes Your organisation is not entitled to endorsement for FBT exemption capped at \$30,000. Hospital employers are eligible for FBT exemption capped at \$17,000 per employee. Hospitals do not need to be endorsed to access this exemption. Go to **Section G**.

14 From what date do you wish your organisation to be endorsed for FBT exemption?

Day / Month / Year
 / / Go to **Section G**.

Section F: FBT rebate

15 Is your organisation seeking endorsement for the FBT rebate?

The FBT rebate is an entitlement to a rebate equal to 48% of the gross FBT payable, subject to a capping threshold of \$30,000 per employee. The FBT rebate is only available to registered charities that are institutions and are endorsed for income tax exemption. The FBT rebate is not available to registered HPCs, registered PBIs or institutions of the Australian Government, a state or a territory. For more information see the [instructions](#).

No Go to **Section G**.

Yes If you are applying to be endorsed for the FBT rebate, you must be endorsed for income tax exemption or have selected 'Yes' at question 5.

16 Is your organisation an institution?

No Your organisation is not entitled to the FBT rebate. Go to **Section G**.

Yes

17 From what date do you wish your organisation to be endorsed for the FBT rebate?

The start date of endorsement for the FBT rebate must be either the same or later than the start date of endorsement for income tax exemption.

Day / Month / Year
 / /

Section G: Declaration

Before you sign this form, check that the information you have provided is true and correct.

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

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

The information contained within this application is true and correct.

Name of signatory

Position held

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

Mobile phone number

Signature

Date

Day / Month / Year
 / /

Lodging your application

- Print the completed application.
- Complete and sign the declaration.
- Send your completed application to:

Australian Taxation Office

PO Box 3373

PENRITH NSW 2740