Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012

No. 169, 2012

An Act to deal with consequential and transitional matters in connection with the *Australian Charities and Not-for-profits Commission Act 2012*, and for related purposes

Note: An electronic version of this Act is available in ComLaw (http://www.comlaw.gov.au/)

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Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012

No. 169, 2012

An Act to deal with consequential and transitional matters in connection with the *Australian Charities and Not-for-profits Commission Act 2012*, and for related purposes

[*Assented to 3 December 2012*]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012*.

2 Commencement

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	**Column 2**	**Column 3**
Provision(s)	**Commencement**	**Date/Details**
1. Sections 1 to 4 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	3 December 2012
2. Schedule 1	At the same time as Chapter 2 of the *Australian Charities and Not-for-profits Commission Act 2012* commences.	3 December 2012
3. Schedule 2, Parts 1 to 5	At the same time as Chapter 2 of the *Australian Charities and Not-for-profits Commission Act 2012* commences.	3 December 2012
4. Schedule 2, Part 6, Division 1	At the same time as Chapter 2 of the *Australian Charities and Not-for-profits Commission Act 2012* commences.	3 December 2012
5. Schedule 2, Part 6, Division 2	At the same time as Chapter 2 of the *Australian Charities and Not-for-profits Commission Act 2012* commences. However, the provision(s) do not commence at all if item 3 of Schedule 1 to the *Customs Tariff Amendment (Schedule 4) Act 2012* commences at or before that time.	3 December 2012
6. Schedule 2, Part 6, Division 3	The later of: (a) the time Chapter 2 of the *Australian*	1 March 2013

Commencement information		
Column 1	**Column 2**	**Column 3**
Provision(s)	**Commencement**	**Date/Details**
	Charities and Not-for-profits Commission Act 2012 commences; and (b) immediately after the commencement of item 3 of Schedule 1 to the *Customs Tariff Amendment (Schedule 4) Act 2012*. However, the provision(s) do not commence at all unless both of the events mentioned in paragraphs (a) and (b) occur.	
7. Schedule 2, Part 7	At the same time as Chapter 2 of the *Australian Charities and Not-for-profits Commission Act 2012* commences.	3 December 2012
8. Schedule 3, Part 1	At the same time as Chapter 2 of the *Australian Charities and Not-for-profits Commission Act 2012* commences.	3 December 2012
9. Schedule 3, Part 2	At the end of 6 months after Chapter 2 of the *Australian Charities and Not-for-profits Commission Act 2012* commences.	3 June 2013
10. Schedule 3, Part 3, Division 1	At the same time as Chapter 2 of the *Australian Charities and Not-for-profits Commission Act 2012* commences.	3 December 2012
11. Schedule 3, Part 3, Division 2	The later of: (a) the start of 1 July 2013; and (b) immediately after the commencement of the provision(s) covered by table item 10. However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	1 July 2013
12. Schedule 4, Part 1	At the same time as Chapter 2 of the *Australian Charities and Not-for-profits Commission Act 2012* commences. However, the provision(s) do not commence at all if Schedule 1 to the *Tax Laws Amendment (Special Conditions for Not-for-profit Concessions) Act 2012* commences at or before that time.	3 December 2012

Commencement information		
Column 1	**Column 2**	**Column 3**
Provision(s)	**Commencement**	**Date/Details**
13. Schedule 4, Part 2, Division 1	Immediately after the commencement of the provision(s) covered by table item 3. However, the provision(s) do not commence at all unless Schedule 1 to the *Tax Laws Amendment (Special Conditions for Not-for-profit Concessions) Act 2012*commences before the provision(s) covered by table item 3.	3 December 2012
14. Schedule 4, Part 2, Division 2	The later of: (a) immediately after the commencement of the provision(s) covered by table item 3; and (b) immediately after the commencement of Schedule 1 to the *Tax Laws Amendment (Special Conditions for Not-for-profit Concessions) Act 2012*. However, the provision(s) do not commence at all unless both of the events mentioned in paragraphs (a) and (b) occur.	
15. Schedule 5	The day after this Act receives the Royal Assent.	4 December 2012

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

(2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

4 Regulations

The Governor-General may make regulations prescribing matters:

(a) required or permitted by this Act to be prescribed; or

(b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

Schedule 1—Application and transitional provisions

Part 1—Dictionary

1 Dictionary

In this Schedule:

ACNC Act means the *Australian Charities and Not-for-profits Commission Act 2012*.

commencement day means the day on which this Schedule commences.

Part 2—Registration

Division 1—Endorsed entities

2 Charities

(1) This item applies to an entity:

(a) that, on the day before the commencement day, is endorsed under Subdivision 50-B of the *Income Tax Assessment Act 1997* as exempt from income tax because the entity is covered by item 1.1, 1.5, 1.5A or 1.5B of the table in section 50-5 of that Act; and

(b) to which item 3 or 4or paragraph 4D(4)(b), (5)(b) or (6)(b)of this Schedule does not apply.

(2) The Commissioneris treated as having registered the entity on the commencement day under Division 30 of the ACNC Act as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act (charity).

Charities for the advancement of religion

(3) Subitems (4) and (5) apply if the entity notifies the Commissioner that, on the day before the commencement day, the entity was a charity with a purpose that was the advancement of religion.

(4) The Commissioner is treated as having registered the entity on the commencement day under Division 30 of the ACNC Act as the subtype of entity mentioned in column 2 of item 3 of the table in subsection 25-5(5) of that Act.

(5) A notice given under subitem (3) must be:

(a) in the approved form; and

(b) given to the Commissioner during the period of 12 months starting on the commencement day.

Note: Subdivision 175-B of the ACNC Act imposes an administrative penalty if the notice contains a statement that is false or misleading in a material particular.

3 Health promotion charities

(1) This item applies to an entity that, on the day before the commencement day, is:

(a) endorsed under section 123D of the *Fringe Benefits Tax Assessment Act 1986* as a health promotion charity; or

(b) endorsed under Subdivision 30-BA of the *Income Tax Assessment Act 1997* as a deductible gift recipient because the entity is a fund, authority or institution covered by item 1.1.6 of the table in subsection 30-20(1) of that Act (charitable institution whose principal activity is to promote the prevention or the control of diseases in human beings).

(2) The Commissioner is treated as having registered the entity on the commencement day under Division 30 of the ACNC Act as:

(a) the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act (charity); and

(b) the subtype of entity mentioned in column 2 of item 5 of that table (institution whose principal activity is to promote the prevention or the control of diseases in human beings).

4 Public benevolent institutions

(1) This item applies to an entity that, on the day before the commencement day, is:

(a) endorsed under subsection 123C(1) of the *Fringe Benefits Tax Assessment Act 1986* as a public benevolent institution; or

(b) endorsed under Subdivision 30-BA of the *Income Tax Assessment Act 1997* as a deductible gift recipient because the entity is a fund, authority or institution covered by item 4.1.1 of the table in subsection 30-45(1) of that Act (public benevolent institution).

(2) The Commissioner is treated as having registered the entity on the commencement day under Division 30 of the ACNC Act as:

(a) the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act (charity); and

(b) the subtype of entity mentioned in column 2 of item 6 of that table (public benevolent institution).

Division 2—Entities endorsed for the operation of institutions

4A Scope of Division

(1) This Division applies if, on the day before the commencement day, an entity (the ***operator***) is:

(a) endorsed under Subdivision 30-BA of the *Income Tax Assessment Act 1997* as a deductible gift recipient for the operation of one or more institutions covered by item 1.1.6 of the table in subsection 30-20(1) of that Act (charitable institution whose principal activity is to promote the prevention or the control of diseases in human beings); or

(b) endorsed under that Subdivision as a deductible gift recipient for the operation of one or more institutions covered by item 4.1.1 of that table (public benevolent institution); or

(c) endorsed under subsection 123C(3) of the *Fringe Benefits Tax Assessment Act 1986* for the operation of one or more public benevolent institutions.

(2) This Division applies:

(a) for the purposes of this Act (other than item 5 of this Schedule) from the day before the commencement day; and

(b) for the purposes of the ACNC Act and the taxation law from the commencement day.

4B Institutions treated as separate entity

(1) The operator is treated as if it were 2 or 3 entities:

(a) the entity (the ***non-institution sub-entity***) the operator would be if it did not include the institutions; and

(b) the entity (an ***institution sub-entity***) the operator would be if the operator included only the institutions (if any) mentioned in paragraph 4A(1)(a); and

(c) the entity (an ***institution sub-entity***) the operator would be if the operator included only the institutions (if any) mentioned in paragraph 4A(1)(b) or (c).

Effect of revocation of registration of institution sub-entity

(2) From the time (if any) the Commissioner of the ACNC revokes under the ACNC Act the registration of an institution sub-entity:

(a) paragraph (1)(a) has effect as if the reference in that paragraph to the institutions did not include a reference to the institutions included in the institution sub-entity; and

(b) paragraph (1)(b) or (c) (whichever applies to the institution sub-entity) has no effect.

4C Non-institution sub-entity

(1) The ABN of the operator is treated as being the ABN of the non-institution sub-entity.

(2) If the operator was, apart from this Division, endorsed on the day before the commencement day as mentioned in paragraph 2(1)(a):

(a) the non-institution sub-entity is treated, on that day, as being endorsed in that way; and

(b) to avoid doubt, each institution sub-entity is treated, on that day, as not being endorsed in that way.

Note: Item 2 applies to that non-institution sub-entity

4D Institution sub-entities

ABN

(1) The *A New Tax System (Australian Business Number) Act 1999* applies to an institution sub-entity as if the institution sub-entity were carrying on an enterprise in Australia.

(2) During the period:

(a) starting on the commencement day; and

(b) ending on the earlier of:

(i) the day the Registrar of the Australian Business Register registers an institution sub-entity in the Australian Business Register; and

(ii) 12 months after the commencement day;

paragraph 10(1)(a) of the *A New Tax System (Australian Business Number) Act 1999* (entity must have applied for registration) does not apply to the institution sub-entity.

Note: Subitem (2) has the effect that the Registrar of the Australian Business Register must register the institution sub-entity in the Australian Business Register (including allocating the institution sub-entity an ABN).

(3) During that period (and without limiting item 4C), the institution sub-entity may treat the ABN of the non-institution sub-entity as being the ABN of the institution sub-entity.

Endorsements

(4) In a case to which paragraph 4A(1)(a) applies:

(a) the endorsement mentioned in that paragraph is treated as being an endorsement of the institution sub-entity mentioned in paragraph 4B(1)(b); and

(b) the Commissioner of the ACNC is treated as having registered the institution sub-entity on the commencement day under Division 30 of the ACNC Act as:

(i) the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act (charity); and

(ii) the subtype of entity mentioned in column 2 of item 5 of that table (institution whose principal activity is to promote the prevention or the control of diseases in human beings).

(5) In a case to which paragraph 4A(1)(b) applies:

(a) the endorsement mentioned in that paragraph is treated as being an endorsement of the institution sub-entity mentioned in paragraph 4B(1)(c); and

(b) the Commissioner of the ACNC is treated as having registered the institution sub-entity on the commencement day under Division 30 of the ACNC Act as:

(i) the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act (charity); and

(ii) the subtype of entity mentioned in column 2 of item 6 of that table (public benevolent institution).

(6) In a case to which paragraph 4A(1)(c) applies:

(a) the Commissioner of Taxation is treated as having endorsed the institution sub-entity mentioned in paragraph 4B(1)(c) under subsection 123C(1) of the *Fringe Benefits Tax Assessment Act 1986* as a public benevolent institution; and

(b) the Commissioner of the ACNC is treated as having registered the institution sub-entity on the commencement day under Division 30 of the ACNC Act as:

(i) the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act (charity); and

(ii) the subtype of entity mentioned in column 2 of item 6 of that table (public benevolent institution).

ACNC Act

(7) For the purposes of the ACNC Act:

(a) the institution sub-entity mentioned in paragraph 4B(1)(b) of this Schedule is treated as being the subtype of entity mentioned in column 2 of item 5 of the table in subsection 25-5(5) of that Act for as long as each of the institutions included in the institution sub-entity is an institution whose principal activity is to promote the prevention or the control of diseases in human beings; and

(b) the institution sub-entity mentioned in paragraph 4B(1)(c) of this Schedule is treated as being the subtype of entity mentioned in column 2 of item 6 of that table as long as each of the institutions included in the institution sub-entity is a public benevolent institution.

4E Regulations

The regulations may, for the purpose of giving effect to this Division, provide for how this Schedule, the ACNC Act or the taxation law applies in relation to the non-institution sub-entity or an institution sub-entity.

Division 3—Opt-out

5 Opt-out

(1) This item applies to an entity that, during the period of 6 months starting on the commencement day, notifies the Commissioner of the

ACNC, in the approved form, that the entity does not want this Part to apply to the entity.

(2) Divisions 1, 2 and 4 do not apply, and are taken never to have applied, to the entity.

(3) The Commissioner of Taxation is treated as having revoked, on the day before the commencement day, the entity's endorsements mentioned in paragraphs 426-5(a), (b), (c), (d), (e), (f), (g) and (h) in Schedule 1 to the *Taxation Administration Act 1953*(whichever are applicable).

Division 4—Religious institutions

6 Religious institutions

(1) This item applies to an entity:

(a) that notifies the Commissioner of the ACNC that, on the day before the commencement day, the entity was exempt from income tax because the entity was covered by item 1.2 of the table in section 50-5 of the *Income Tax Assessment Act 1997*; and

(b) to which item 2, 3 or 4or paragraph 4D(4)(b), (5)(b) or (6)(b)of this Schedule does not apply.

(2) The Commissioner is treated as having registered the entity on the commencement day under Division 30 of the ACNC Act as:

(a) the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act (charity); and

(b) the subtype of entity mentioned in column 2 of item 3 of that table (entity with a purpose that is the advancement of religion).

(3) A notice given under paragraph (1)(a) must be:

(a) in the approved form; and

(b) given to the Commissioner during the period of 12 months starting on the commencement day.

Note: Subdivision 175-B of the ACNC Act imposes an administrative penalty if the notice contains a statement that is false or misleading in a material particular.

Part 3—The Register

7 The Register

During the period of 15 months starting on the commencement day, Division 40 of the ACNC Act does not apply to information or documents that the Commissioner does not possess.

Part 4—Reporting

8 Annual information statements

(1) Subdivision 60-B of the ACNC Act applies to the 2012-13 financial year and later financial years.

Substituted accounting periods

(2) If, before 30 June 2013, anentity adopts underSubdivision 60-F of the ACNC Act an accounting period other than the financial year, Subdivision 60-B of that Act applies, in relation to the 2012-13 financial year, as if:

(a) the reference in subsection 60-5(1) to the financial year were a reference to the accounting period that starts during the financial year; and

(b) the reference in subsection 60-5(2) to 31 December in the following financial year were a reference to the last day of the 6 month period after the end of the accounting period.

9 Financial reporting

General start time

(1) Subdivision 60-C of the ACNC Act applies to the 2013-14 financial year and later financial years.

Note: If, on or before 30 June 2013, an entity adopts under Subdivision 60-F of the ACNC Act an accounting period that ends on a day (the ***substituted end day***) other than 30 June, the effect of this subitemand Subdivision 60-F is that Subdivision 60-C of the ACNC Act will not apply to the entity before the day after the substituted end day during the 2013-14 financial year. See also item 11.

Voluntary reporting

(2) A registered entity may give to the Commissioner a financial report for the 2012-13 financial year. The ACNC Act (other than Subdivisions 60-C and 175-C) applies to the report as if the entity had been required to give the report to the Commissioner under Subdivision 60-C.

(3) To avoid doubt, the requirements of Subdivision 60-C (including those set out in regulations made for the purposes of subsection 60-15(1)) do not apply to a financial report given under subitem (2) of this item.

Voluntary reporting—substituted accounting periods

(4) If, before 30 June 2013, theregistered entity adopts under Subdivision 60-F of the ACNC Act an accounting period other than the financial year, subitem (2) of this item applies as if the reference in the subitem to the 2012-13 financial year were a reference to the accounting period that starts during that financial year.

10Statements, reports and other documents given to other Australian government entities

Statements etc. given under other Australian laws

(1) The Commissioner may treat a statement, report or other document given under an Australian law to an Australian government agency (other than the Commissioner) by a registered entity (whether before or after the entity is registered) as being:

(a) an information statement for a financial year given to the Commissioner in accordance with Subdivision 60-B or 60-D of the ACNC Act; or

(b) the reports mentioned in section 60-10 of the ACNC Act for a financial year given to the Commissioner in accordance with Subdivision 60-C (Annual financial reports) or 60-D.

(2) In determining whether to treat a statement, report or other document as mentioned in subitem (1), the Commissioner must have regard to the following matters:

(a) what access the Commissioner has to the statement, report or other document;

(b) whether the statement, report or other document contains:

(i) the information required under the ACNC Act to be in the information statement or reports; or

(ii) other information that relates to, or has the purpose of, enabling the same recognised assessment activities to be carried out in relation to registered entities;

(c) the processes that have been undertaken to verify the information contained in the statement, report or other document.

Example: An audit.

(3) The Commissioner must notify the registered entity that the Commissioner has treated the statement, report or other document as mentioned in subitem (1).

Financial reports given under the Schools Assistance Act 2008

(3A) The Commissioner must treat a report (or reports) given to the Minister as mentioned in section 24 of the *Schools Assistance Act 2008* that cover the financial operations of a registered entity for a financial year (whether or not the report (or reports) also cover the financial operations of other entities) as being the reports mentioned in section 60-10 of the ACNC Act for a financial year given to the Commissioner by the registered entity in accordance with Subdivision 60-C (Annual financial reports) or 60-D.

Financial years to which this item applies

(4) This item applies to:

(a) the 2012-13 financial year; and

(b) the 2013-14 financial year; and

(c) the 2014-15 financial year; and

(d) any later financial year prescribed by the regulations for the purposes of this paragraph.

Voluntary reporting—substituted accounting periods

(5) If, before 30 June 2013, a registered entity adopts under Subdivision 60-F of the ACNC Act an accounting period other than the financial year, subitems (1), (3A) and (4) of this item apply as if a reference in the subitems to a financial year were a reference to the accounting period that starts during that financial year.

11 Substituted accounting periods

(1) The Commissioner is treated as having allowed an entity under section 60-85 of the ACNC Act on the commencement day to adopt an

accounting period that ends on a particular day (the ***substituted end day***)(other than 30 June) each year if:

(a) the entity is a registered entity on the commencement day because of Part 2 of this Schedule; and

(b) the entity notifies the Commissioner that, under an Australian law, the entity is or was required to prepare a financial report for a period of 12 months that ended on the substituted end day during the 2012-13 financial year.

(2) A notice given under paragraph (1)(b) must be:

(a) in the approved form; and

(b) given to the Commissioner during the period of 6 months starting on the commencement day.

Note: Subdivision 175-B of the ACNC Act imposes an administrative penalty if the notice contains a statement that is false or misleading in a material particular.

Part 5—ACNC annual report

12 Annual report

(1) Section 130-5 of the ACNC Act applies to the 2012-13 financial year and later financial years.

(2) However, for the 2012-13 financial year, treat the references in that section to the financial year as being references to the period that:

(a) starts on the commencement day; and

(b) ends on 30 June 2013.

Part 6—Advisory Board

13 Meetings of the Advisory Board

(1) Section 145-5 of the ACNC Act applies to the 2013-14 financial year and later financial years.

Meetings before 2013-14 financial year

(2) The Chair may convene meetings of the Advisory Board during the period that:

(a) starts on the commencement day; and

(b) ends on 30 June 2013.

(3) The ACNC Act applies to a meeting convened under subitem (2) of this item in the same way as that Act applies to meetings convened under section 145-5 of that Act.

Part 7—Protected information

14 Protected taxation information

Section 355-25 in Schedule 1 to the *Taxation Administration Act 1953* (disclosure of protected information by taxation officers) does not apply to an entity that makes a record of information or discloses information if:

(a) the entity is a taxation officer; and

(b) the record is made for or the disclosure is to the Commissioner of the ACNC for the purpose of the Commissioner performing any of his or her functions, or exercising any of his or her powers, under Division 40 of the ACNC Act (Australian Charities and Not-for-profits Register); and

(c) the information is mentioned in subsection 40-5(1) of that Act (information to be included in the Register); and

(d) the record or disclosure is made during the period of 6 months starting on the commencement day.

Note: Information obtained by an ACNC officer for the purposes of the ACNC Act may be protected ACNC information under Part 7-1 of the ACNC Act.

Part 8—Basic religious charities

15 Basic religious charities

Subsection 205-35(5) of the ACNC Act applies to grants received in the 2013-14 financial year and later financial years.

Part 9—Review of operation of ACNC Act

16 Review of operation of ACNC Act and this Act

(1) The Minister must cause a review to be undertaken of the first 5 years of the operation of:

(a) the ACNC Act; and

(b) this Act.

(2) The persons undertaking the review must give the Minister a written report of the review within 6 months after the end of the 5 year period.

(3) The Minister must cause a copy of the report of the review to be laid before each House of the Parliament within 15 sitting days of that House after its receipt by the Minister.

Schedule 2—References to charities etc.

Part 1—Deductible gift recipients

Income Tax Assessment Act 1936

1 Subsection 6(1)

Insert:

> ***deductible gift recipient*** has the meaning given by the *Income Tax Assessment Act 1997*.

2 Paragraph 23AG(1AA)(b)

Repeal the paragraph, substitute:

(b) the activities of the person's employer in operating a public fund that:

(i) is covered by item 9.1.1 or 9.1.2 of the table in subsection 30-80(1) of the *Income Tax Assessment Act 1997* (international affairs deductible gift recipients); and

(ii) meets the special conditions mentioned in that item;

3 Subsections 102AAH(5) and 328(5)

Omit "funds, authorities or institutions in Australia", substitute "deductible gift recipients".

Income Tax Assessment Act 1997

4 Subsection 30-20(1) (table)

Repeal the table, substitute:

Health—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
1.1.1	a public hospital	the public hospital must be: (a) an *Australian government agency; or (b) a *registered charity	none
1.1.2	a hospital carried on by a society or association	the society or association must be a *registered charity	none
1.1.3	a public fund maintained for: (a) the purpose of providing money for hospitals covered by item 1.1.1 or 1.1.2; or (b) the establishment of such hospitals	(a) the public fund must have been established before 23 October 1963; and (b) the public fund must: (i) be registered under the *Australian Charities and Not-for-profits Commission Act 2012*; or (ii) not be an *ACNC type of entity; and (c) the hospitals must satisfy the special conditions set out in item 1.1.1 or 1.1.2 (as applicable)	none
1.1.4	a public authority engaged in research into the causes, prevention or cure of disease in human beings, animals or plants	the public authority must be: (a) an *Australian government agency; or (b) a *registered charity	the gift must be made for such research
1.1.5	a public institution engaged solely in research into the causes, prevention or cure of disease in human beings, animals or plants	the public institution must be: (a) an *Australian government agency; or (b) a *registered charity	none

Health—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
1.1.6	a *registered health promotion charity	none	none
1.1.7	a public ambulance service	the public ambulance service must be: (a) an *Australian government agency; or (b) a *registered charity	none
1.1.8	a public fund established and maintained for the purpose of providing money for public ambulance servicescovered by item 1.1.7	(a) the public fund must: (i) be registered under the *Australian Charities and Not-for-profits Commission Act 2012*; or (ii) not be an *ACNC type of entity; and (b) the public ambulance services must satisfy the special conditions set out in item 1.1.7	none

5 Subsection 30-25(1) (table)

Repeal the table, substitute:

Education—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
2.1.1	a public university	the public university must be: (a) an *Australian government agency; or (b) a *registered charity	none

Education—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
2.1.2	a public fund for the establishment of a public university	(a) the public fund must be: (i) an *Australian government agency; or (ii) a *registered charity; and (b) the public university must satisfy the special conditions set out in item 2.1.1	none
2.1.3	an institution that is a higher education provider within the meaning of the *Higher Education Support Act 2003*	the institution must be: (a) an *Australian government agency; or (b) a *registered charity	none
2.1.4	a residential educational institution affiliated under statutory provisions with a public university	(a) the residential educational institution must be a *registered charity; and (b) the public university must satisfy the special conditions set out in item 2.1.1	none
2.1.5	a residential educational institution established by the Commonwealth	none	none

Education—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
2.1.6	a residential educational institution that is affiliated with an institution that is a higher education provider within the meaning of the *Higher Education Support Act 2003*	(a) the residential educational institution must be: (i) an *Australian government agency; or (ii) a *registered charity; and (b) the higher education provider must satisfy the special conditions set out in item 2.1.3	none
2.1.7	an institution that the *Education Minister has determined to be a technical and further education institution under the *Student Assistance Act 1973*	the institution must be: (a) an *Australian government agency; or (b) a *registered charity	see section 30-30
2.1.8	a public fund established and maintained solely for the purpose of providing religious instruction in government schools in Australia	the public fund must: (a) be registered under the *Australian Charities and Not-for-profits Commission Act 2012*; or (b) not be an *ACNC type of entity	none

Education—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
2.1.9	a public fund established and maintained by a Roman Catholic archdiocesan or diocesan authority solely for the purpose of providing religious instruction in government schools in Australia	the public fund must: (a) be registered under the *Australian Charities and Not-for-profits Commission Act 2012*; or (b) not be an *ACNC type of entity	none
2.1.10	a public fund established and maintained solely for providing money for the acquisition, construction or maintenance of a building used, or to be used, as a school or college by: (a) a government; or (b) a public authority; or (c) a society or association which is carried on otherwise than for the purposes of profit or gain to the individual members of the society or association	the public fund must: (a) be registered under the *Australian Charities and Not-for-profits Commission Act 2012*; or (b) not be an *ACNC type of entity	none

Education—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
2.1.11	a public fund established and maintained solely for providing money for the acquisition, construction or maintenance of a rural school hostel building to which section 30-35 applies	the public fund must: (a) be registered under the *Australian Charities and Not-for-profits Commission Act 2012*; or (b) not be an *ACNC type of entity	none
2.1.12	a government school that: (a) provides special education for students each of whom has a disability that is permanent or is likely to be permanent; and (b) does not provide education for other students	none	none
2.1.13	a public fund that is established and maintained solely for providing money for scholarships, bursaries or prizes to which section 30-37 applies	the public fund must be: (a) a *registered charity; or (b) operated by a registered charity	none

6 Section 30-35 (heading)

Repeal the heading, substitute:

30-35 Rural schools hostel buildings

7 Subsection 30-35(1)

Repeal the subsection, substitute:

(1) For the purposes of item 2.1.11 of the table in subsection 30-25(1), a rural school hostel building is one to which this section applies if it meets the conditions in subsections (2), (3) and (4).

8 Subsection 30-40(1) (table)

Repeal the table, substitute:

Research—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
3.1.1	a university, college, institute, association or organisation which is an approved research institute for the purposes of section 73A (Expenditure on scientific research) of the *Income Tax Assessment Act 1936*	the approved research institute must: (a) be registered under the *Australian Charities and Not-for-profits Commission Act 2012*; or (b) not be an *ACNC type of entity	the gift must be made for purposes of scientific research in the field of natural or applied science

9 Subsection 30-45(1) (table)

Repeal the table (including the note), substitute:

Welfare and rights—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
4.1.1	a *registered public benevolent institution	none	none

Welfare and rights—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
4.1.2	a public fund maintained for the purpose of providing money for: (a) *registered public benevolent institutions; or (b) the establishment of registered public benevolent institutions	the public fund must: (a) have been established before 23 October 1963; and (b) be: (i) a *registered charity; or (ii) operated by a registered charity	none
4.1.3	a public fund established and maintained for the relief of persons in Australia who are in necessitous circumstances	the public fund must: (a) be an *Australian government agency; or (b) be a *registered charity; or (c) not be an *ACNC type of entity	none
4.1.4	a public fund that, when the gift is made, is on the register of *harm prevention charities kept under Subdivision 30-EA	the public fund must be a *registered charity	the gift must be made after 30 June 2003

Welfare and rights—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
4.1.5	a public fund (including a public fund established and maintained by a public benevolent institution) that is established and maintained solely for providing money for the relief (including relief by way of assistance to re-establish a community) of people in Australia in distress as a result ofa disaster to which subsection 30-45A(1) or 30-46(1) applies	the public fund must: (a) be: (i) an *Australian government agency; or (ii) a *registered charity; or (b) be operated by: (i) an Australian government agency; or (ii) a registered charity	see subsections30-45A(4) and 30-46(2)

Welfare and rights—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
4.1.6	an institution whose principal activity is one or both of the following: (a) providing short-term direct care to animals (but not only native wildlife) that have been lost or mistreated or are without owners; (b) rehabilitating orphaned, sick or injured animals (but not only native wildlife) that have been lost or mistreated or are without owners	the institution must be a *registered charity	none

Welfare and rights—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
4.1.7	an institution that would be a public benevolent institution, but for one or both of the following: (a) it also promotes the prevention or the control of diseases in human beings (but not as a principal activity); (b) it also promotes the prevention or the control of *behaviour that is harmful or abusive to human beings (but not as a principal activity)	the institution must be a *registered charity	none

10 Subsection 30-50(1) (table)

Repeal the table, substitute:

Defence—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
5.1.1	the Commonwealth or a State	none	the gift must be made for purposes of defence

Defence—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
5.1.2	a public institution or public fund established and maintained for the comfort, recreation or welfare of members of: (a) the armed forces of any part of Her Majesty's dominions; or (b) any allied or other foreign force serving in association with Her Majesty's armed forces	the public institution or public fund must be: (a) an *Australian government agency; or (b) a *registered charity	none

Defence—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
5.1.3	a public fund established and maintained solely for providing money to reconstruct, or make critical repairs to, a particular war memorial that: (a) is located in Australia; and (b) commemorates events in a conflict in which Australia was involved, or people who are mainly Australians and who participated on Australia's behalf in a conflict; and (c) is a focus for public commemoration of the events or people mentioned in paragraph (b); and (d) is solely or mainly used for that public commemoration	the public fund must be: (a) an *Australian government agency; or (b) a *registered charity	the gift must be made within the 2 years beginning on the day on which: (a) the fund; or (b) if the fund is legally owned by an entity that is endorsed for the operation of the fund—the entity; is endorsed as a *deductible gift recipient under Subdivision 30-BA

11 Subsection 30-70(1) (table)

Repeal the table, substitute:

The family—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
8.1.1	a public fund established and maintained: (a) by a *non-profit company to which section 30-75 applies; and (b) solely for the purpose of providing money to be used in giving or providing marriage education under the *Marriage Act 1961* to individuals in Australia	the public fund must be a *registered charity	none

The family—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
8.1.2	a public fund that is established and maintained: (a) by a *non-profit company which receives funding from the Commonwealth to provide family counselling or family dispute resolution within the meaning of the *Family Law Act 1975*; and (b) solely for the purpose of providing money to be used in providing family counselling or family dispute resolution within the meaning of the *Family Law Act 1975* to individuals in Australia	the public fund must be a *registered charity	none

12 Section 30-75

Omit "You can deduct a gift that you make to a public fund covered by item 8.1.1 of the table in subsection 30-70(1) only", substitute "For the purposes of item 8.1.1 of the table in subsection 30-70(1), this section applies to a company".

13 Subsection 30-80(1) (table)

Repeal the table, substitute:

International affairs—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
9.1.1	a public fund declared by the Treasurer to be a developing country relief fund under section 30-85	the public fund must be: (a) a *registered charity; or (b) operated by a registered charity	see section 30-85
9.1.2	a public fund established and maintained by a *registered public benevolent institution solely for providing money for the relief (including relief by way of assistance to re-establish a community) of people in a country other than: (a) Australia; and (b) a country declared by the *Foreign Affairs Minister to be a developing country; who are in distress as a result of a disaster to which subsection 30-86(1) applies	none	see subsection30-86 (4)

14 Saving provision—declarations

A declaration:

(a) made by the Foreign Affairs Minister for the purposes of item 9.1.2 of the table in subsection 30-80(1) of the *Income Tax Assessment Act 1997*; and

(b) in force just before the commencement of this item;

has effect, from that commencement, as if it had been made for the purposes of that item of that table as amended by this Schedule.

15 Subsection 30-100(1) (table)

Repeal the table, substitute:

Cultural organisations—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
12.1.1	a public fund that, when the gift is made, is on the register of *cultural organisations kept under Subdivision 30-F	none	none
12.1.2	a public library	the public library must: (a) be: (i) an *Australian government agency; or (ii) a *registered charity; or (b) be operated by: (i) an Australian government agency; or (ii) a registered charity	none

Cultural organisations—General			
Item	**Fund, authority or institution**	**Special conditions—fund, authority or institution**	**Special conditions—gift**
12.1.3	a public museum	the public museum must: (a) be: (i) an *Australian government agency; or (ii) a *registered charity; or (b) be operated by: (i) an Australian government agency; or (ii) a registered charity	none
12.1.4	a public art gallery	the public art gallery must: (a) be: (i) an *Australian government agency; or (ii) a *registered charity; or (b) be operated by: (i) an Australian government agency; or (ii) a registered charity	none
12.1.5	an institution consisting of a public library, public museum and public art gallery or of any 2 of them	the institution must: (a) be: (i) an *Australian government agency; or (ii) a *registered charity; or (b) be operated by: (i) an Australian government agency; or (ii) a registered charity	none

16 Subsection 30-125(3)

Repeal the subsection, substitute:

Relevant special conditions in table in section 30-15

(3) To avoid doubt:

(a) a condition requiring the fund, authority or institution to meet the requirements of section 30-17 is not a relevant condition for the purposes of subparagraph (1)(b)(iii) or paragraph (2)(c) of this section; and

Note: Section 30-17 requires the entity to be endorsed under this Subdivision as a deductible gift recipient.

(b) in the case of a fund, authority or institution that is described in item 1 of the table in section 30-15—a condition set out in the relevant table item in Subdivision 30-B, including a condition identified in the column headed "Special conditions—fund, authority or institution" of that item (if any), is a relevant condition for the purposes of subparagraph (1)(b)(iii) or paragraph (2)(c) of this section.

Note: Paragraph (c) of the column headed "Special conditions" of item 1 of the table in section 30-15 requires any conditions set out in the relevant table item in Subdivision 30-B to be satisfied.

17 Section 30-288

Omit "a charitable institution", substitute "an institution".

18 After paragraph 30-288(a)

Insert:

(aa) is a *registered charity; and

19 Subsection 995-1(1)

Insert:

ACNC type of entity means an entity that meets the description of a type of entity in column 1 of the table in subsection 25-5(5) of the *Australian Charities and Not-for-profits Commission Act 2012*.

20 Subsection 995-1(1)

Insert:

registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

21Subsection 995-1(1)

Insert:

registered health promotion charity means an institution that is:

(a) a *registered charity; and

(b) registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the subtype of entity mentioned in column 2 of item 5 of the table in subsection 25-5(5) of that Act.

22Subsection 995-1(1)

Insert:

registered public benevolent institution means an institution that is:

(a) a *registered charity; and

(b) registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the subtype of entity mentioned in column 2 of item 6 of the table in subsection 25-5(5) of that Act.

23 Transitional provision—deductible gift recipient requirements

(1) This item applies if:

(a) just before the commencement of one or more amendments made by this Part or Schedule 4, gifts to an entity were deductible because the entity satisfied a requirement of Division 30 of the *Income Tax Assessment Act 1997*; and

(b) at that commencement, the entity no longer satisfies the requirement because of the amendments (disregarding this item).

(2) The amendments do not apply in relation to the entity during the period that:

(a) starts on the commencement of this item; and

(b) ends on the earlier of:

(i) the time the entity first satisfies the requirement mentioned in paragraph (1)(b); and

(ii) 12 months after the commencement of this item.

Example 1: A public hospital is endorsed as a deductible gift recipient (see item 1.1.1 of the table in subsection 30-20(1) of the *Income Tax Assessment Act 1997*). The hospital has 12 months to be registered under the *Australian Charities and Not-for-profits Commission Act 2012*, if it is not an Australian government agency.

Example 2: A public fund is endorsed as a deductible gift recipient because it is maintained for the purpose of providing money for particular public hospitals (see item 1.1.3 of the table in subsection 30-20(1) of the *Income Tax Assessment Act 1997*). The public fund has 12 months to either amend its governing rules to limit its purpose to providing money for those hospitals if they meet the special conditions set out in item 1.1.1 of that table, or to ensure that the particular hospitals in fact meet the special conditions.

Example 3: A residential educational institution is endorsed as a deductible gift recipient because it is affiliated under statutory provisions with a public university (see item 2.1.4 of the table in subsection 30-25(1) of the *Income Tax Assessment Act 1997*). The institution has 12 months to be registered as a charity by the Commissioner of the Australian Charities and Not-for-profits Commission, and to ensure that the public university is also so registered (if the university is not an Australian government agency).

Tax Laws Amendment (2009 Measures No. 5) Act 2009

24 Item 6 of Schedule 6

Repeal the item.

Part 2—Tax exempt entities

A New Tax System (Goods and Services Tax) Act 1999

25 Subparagraph 63-5(2)(b)(i)

Omit “education, science and religion”, substitute “education and science”.

Income Tax Assessment Act 1936

26 Subparagraph 128B(3)(a)(i)

Omit “1.5A, 1.5B or”.

27 Paragraph 272-90(8)(a) in Schedule 2F

Omit “1.2,”.

Income Tax Assessment Act 1997

28 Section 11-5 (table item headed “charity, education, science or religion”)

Repeal the item, substitute:

charity, education or science

educational institution, public 50-5
Global Carbon Capture and Storage Institute Ltd 50-5
registered charity 50-5
scientific institution 50-5
scientific research fund 50-5
scientific society etc. 50-5

29 Section 50-5 (heading)

Repeal the heading, substitute:

50-5 Charity, education and science

30 Section 50-5 (table items 1.1 and 1.2)

Repeal the items, substitute:

1.1	registered charity	see sections 50-50 and 50-52

31 Section 50-5 (table items 1.5, 1.5A and 1.5B)

Repeal the items.

32 Section 50-20 (cell at table item 4.1, column headed "Exempt entity")

Repeal the cell, substitute:

a fund that:

(a) is established by will or instrument of trust solely for a purpose referred to in paragraph (a) or (b) of the column headed "Recipient" in item 2 of the table in section 30-15; and

(b) is not a charity

33Section 50-52

Repeal the section, substitute:

50-52 Special condition for items 1.1 and 4.1

(1) An entity covered by item 1.1 or 4.1 is not exempt from income tax unless the entity is endorsed as exempt from income tax under Subdivision 50-B.

(3) This section has effect despite all the other sections of this Subdivision.

34 Sections 50-57 and 50-80

Repeal the sections.

35 Subsection 50-110(2)

Omit ", 1.5, 1.5A or 1.5B".

36 Subsection 50-110(4)

Repeal the subsection.

37 Paragraph 50-110(5)(a)

Omit “items 1.1, 1.5, 1.5A and 1.5B”, substitute “item 1.1”.

38 Paragraph 50-110(5)(b)

Repeal the paragraph, substitute:

(b) if item 1.1 of the table in section 50-5 covers the entity:

(i) the entity must not have carried on any activities as a charity; and

(ii) there must be reasonable grounds for believing that the entity will meet the relevant conditions referred to in the column headed “Special conditions” of item 1.1 of the table; or

39 Paragraph 207-115(2)(a)

Omit “, 1.5, 1.5A or 1.5B”.

Income Tax (Transitional Provisions) Act 1997

40 At the end of Division 50

Add:

50-50 Charities established prior to 1 July 1997

Disregard the use of the following amounts in determining (for the purposes of Subdivision 50-A of the *Income Tax Assessment Act 1997*, as amended by Schedules 1 and 2 to the *Tax Laws Amendment (Special Conditions for Not-for-profit Concessions) Act 2012*) whether a fund established before 1 July 1997 operates and pursues its purposes in Australia:

(a) an amount received by the entity before 1 July 1997;

(b) an amount derived from an amount mentioned in paragraph (a) or this paragraph.

Tax Laws Amendment (2010 Measures No. 2) Act 2010

41 Item 10 of Schedule 5 (heading)

Repeal the heading, substitute:

10 Section 11-5 (table item headed “charity, education or religion”)

Part 3—Fringe benefits tax

Fringe Benefits Tax Assessment Act 1986

42 Paragraph 57(a)

Omit “religious institution”, substitute “registered religious institution”.

43 At the end of paragraphs 57(a) and (b)

Add “and”.

44 Subsection 57A(1)

Omit “public benevolent institution”, substitute “registered public benevolent institution”.

44A Subsection 57A(1)

Omit “subsection 123C(1) or (5)”, substitute “section 123C”.

45 Paragraphs 57A(5)(a) and (b)

Omit “health promotion charity”, substitute “registered health promotion charity”.

46 Subparagraph 58(1)(a)(ii)

Repeal the subparagraph, substitute:

(ii) a registered religious institution; or

(iii) a company that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* and does not meet the description of the subtype of entity in column 2 of item 3 of the table in subsection 25-5(5) of that Act; or

(iv) a non-profit company that is not an ACNC type of entity;

47 At the end of paragraphs 58(1)(a) and (b)

Add “and”.

48 At the end of paragraphs 58(1)(e) and (g)

Add “or”.

49 Paragraphs 58G(2)(b) and (c)

Repeal the paragraphs, substitute:

(b) a registered charity; or

50 Subparagraph 58T(a)(i)

Omit “religious institution”, substitute “registered religious institution”.

51 Subparagraph 58T(a)(ii)

After “religious practitioner”, insert “of a registered religious institution”.

52 At the end of paragraphs 58T(a) and (b)

Add “and”.

53 At the end of paragraphs 58T(e) and (f)

Add “or”.

54 Subparagraph 58V(a)(ii)

Omit “religious institution”, substitute “registered religious institution”.

55 At the end of paragraphs 58V(a) and (b)

Add “and”.

56 Paragraph 58V(c)

Omit “religious institution”, substitute “registered religious institution”.

56A Subsection 123C(1) (heading)

Repeal the heading.

57 Paragraph 123C(2)(a)

Omit “public benevolent institution”, substitute “registered public benevolent institution”.

58 Subsections 123C(3) to (5)

Repeal the subsections.

60 Paragraph 123D(2)(a)

Omit “health promotion charity”, substitute “registered health promotion charity”.

61 Paragraph 123E(2)(a)

Omit “charitable institution”, substitute “registered charity”.

62 Subsection 136(1) (definition of *health promotion charity*)

Repeal the definition.

63 Subsection 136(1)

Insert:

> ***registered charity*** means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

64 Subsection 136(1)

Insert:

> ***registered health promotion charity*** means an institution that is:
> (a) a registered charity; and
> (b) registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the subtype of entity mentioned in column 2 of item 5 of the table in subsection 25-5(5) of that Act.

65 Subsection 136(1)

Insert:

> ***registered public benevolent institution*** means an entity that is:
> (a) a registered charity; and
> (b) registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the subtype of entity mentioned in column 2 of item 6 of the table in subsection 25-5(5) of that Act.

66 Subsection 136(1)

Insert:

registered religious institution means an institution that is:

(a) a registered charity; and

(b) registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the subtype of entity mentioned in column 2 of item 3 of the table in subsection 25-5(5) of that Act.

67 Paragraph 140(1B)(d)

Omit “charitable institution”, substitute “registered charity”.

Taxation Administration Act 1953

68 Paragraph 426-5(d) in Schedule 1

Repeal the paragraph.

68A Subsection 426-40(1) in Schedule 1 (paragraph (b) of note 1)

Omit “and (4)”.

68B Subsection 426-55(1) in Schedule 1 (paragraph (b) of the note)

Omit “and (4)”.

68C Paragraph 426-65(1)(d) in Schedule 1

Repeal the paragraph.

Part 4—Goods and services tax

A New Tax System (Goods and Services Tax) Act 1999

69 Paragraphs 9-20(1)(e) and (f)

Repeal the paragraphs, substitute:

(e) by a charity; or

70 Subsection 9-30(3) (note)

Omit “charitable institutions”, substitute “charities”.

71 Section 29-69 (table item 1)

Omit “charitable institutions”, substitute “charities”.

72 Section 37-1 (table item 1AA)

Omit “charitable institutions”, substitute “charities”.

73 Paragraph 38-220(a)

Omit “religious institution”, substitute “*ACNC-registered religious institution”.

74 Subdivision 38-G (heading)

Repeal the heading, substitute:

Subdivision 38-G—Activities of charities etc.

75 Paragraphs 38-250(1)(a) and (2)(a)

Omit “a charitable institution, a trustee of a charitable fund”, substitute “an *endorsed charity”.

76 Subsection 38-250(3)

Repeal the subsection.

77 Subparagraph 38-250(4)(a)(i)

Repeal the subparagraph, substitute:

(i) an *endorsed charity; or

78 Paragraph 38-255(1)(a)

Omit “a charitable institution, a trustee of a charitable fund”, substitute “an *endorsed charity”.

79 Paragraph 38-255(1)(b)

Omit “institution, trustee”, substitute “endorsed charity”.

80 Subsection 38-255(1)

Omit “if the institution, trustee”, substitute “if the endorsed charity”.

81 Subsection 38-255(2)

Repeal the subsection.

82 Subparagraph 38-255(3)(a)(i)

Repeal the subparagraph, substitute:

(i) an *endorsed charity; or

83 Paragraph 38-260(a)

Omit “*endorsed charitable institution, or an *endorsed trustee of a charitable fund,”, substitute “*endorsed charity”.

84 Section 38-270 (heading)

Repeal the heading, substitute:

38-270 Raffles and bingo conducted by charities etc.

85 Paragraph 38-270(1)(a)

Omit “a charitable institution, a trustee of a charitable fund”, substitute “an *endorsed charity”.

86 Subsection 38-270(2)

Repeal the subsection.

87 Subparagraph 38-270(3)(a)(i)

Repeal the subparagraph, substitute:

(i) an *endorsed charity; or

88 Subdivision 40-F (heading)

Repeal the heading, substitute:

Subdivision 40-F—Fund-raising events conducted by charities etc.

89 Section 40-160 (heading)

Repeal the heading, substitute:

40-160 Fund-raising events conducted by charities etc.

90 Paragraph 40-160(1)(a)

Omit "a charitable institution, a trustee of a charitable fund", substitute "an *endorsed charity".

91 Subsection 40-160(2)

Repeal the subsection.

92 Subparagraph 40-160(3)(a)(i)

Repeal the subparagraph, substitute:

(i) an *endorsed charity; or

93 Subparagraph 48-15(1)(e)(iii)

Omit "a charitable institution, a trustee of a charitable fund", substitute "an *endorsed charity".

94 Subsection 48-15(1AA)

Repeal the subsection.

95 Paragraph 63-5(2)(a)

Omit "a charitable institution, a trustee of a charitable fund", substitute "an *endorsed charity".

96 Subsection 63-5(3)

Repeal the subsection (including the example).

97 Section 63-27 (heading)

Repeal the heading, substitute:

63-27 Application of particular provisions relating to charities etc.

98 Paragraph 63-27(1)(b)

Omit “charitable institution, a trustee of a charitable fund or”.

99 Paragraph 63-27(1)(d)

Repeal the paragraph, substitute:

(d) an *endorsed charity;

100 Paragraphs 63-27(2)(b) and (g)

Omit “charitable institutions”, substitute “charities”.

101 Section 111-18 (heading)

Repeal the heading, substitute:

111-18 Application of Division to volunteers working for charities etc.

102 Paragraph 111-18(1)(a)

Omit “a charitable institution, a trustee of a charitable fund”, substitute “an *endorsed charity”.

103 Paragraph 111-18(1)(b)

Omit “institution, fund”, substitute “endorsed charity”.

104 Subsection 111-18(1)

Omit “to the institution, fund”, substitute “to the endorsed charity”.

105 Paragraph 111-18(1)(c)

Omit “institution, fund”, substitute “endorsed charity”.

106 Subsection 111-18(2)

Repeal the subsection.

107 Subparagraph 111-18(3)(a)(i)

Repeal the subparagraph, substitute:

(i) an *endorsed charity; or

108 Paragraph 123-5(2)(b)

Omit “charitable institutions”, substitute “charities”.

109 Subsection 129-45(1)

Omit “a charitable institution, a trustee of a charitable fund”, substitute “an *endorsed charity”.

110 Subsection 129-45(2)

Repeal the subsection.

111 Subparagraph 129-45(3)(a)(i)

Repeal the subparagraph, substitute:

(i) an *endorsed charity; or

112 Division 157 (heading)

Repeal the heading, substitute:

Division 157—Accounting basis of charities etc.

113 Section 157-1

Omit “a charitable institution, trustee of a charitable fund”, substitute “an endorsed charity”.

114 Section 157-5 (heading)

Repeal the heading, substitute:

157-5 Charities etc. choosing to account on a cash basis

115 Subsection 157-5(1)

Omit “A charitable institution, a trustee of a charitable fund”, substitute “An *endorsed charity”.

116 Subsection 157-5(1)

Omit “institution, trustee”, substitute “endorsed charity”.

117 Subsection 157-5(2)

Repeal the subsection.

118 Paragraph 157-5(3)(a)

Repeal the paragraph, substitute:

(a) an *endorsed charity; or

119 Section 157-10 (heading)

Repeal the heading, substitute:

157-10 Charities etc. ceasing to account on a cash basis

120 Subsection 157-10(1)

Omit “charitable institution, any trustee of a charitable fund”, substitute “*endorsed charity”.

121 Subsection 157-10(2)

Repeal the subsection.

122 Paragraph 157-10(3)(a)

Repeal the paragraph, substitute:

(a) an *endorsed charity; or

123 Division 176

Repeal the Division, substitute:

Division 176—Endorsement of charities etc.

176-1 Endorsement by Commissioner as charity

(1) The Commissioner must endorse an entity as a charity if:

(a) the entity is entitled to be endorsed as a charity (see subsection (2)); and

(b) the entity has applied for that endorsement in accordance with Division 426 in Schedule 1 to the *Taxation Administration Act 1953*.

(2) An entity is entitled to be endorsed as a charity if the entity:
(a) is an *ACNC-registered charity; and
(b) has an *ABN.

124 Transitional provision—endorsements as charities

An entity that, just before the commencement of this item, was endorsed:
(a) as a charitable institution under subsection 176-1(1) of the *A New Tax System (Goods and Services Tax) Act 1999*; or
(b) as a trustee of a charitable fund under subsection 176-5(1) of that Act;

is taken, from that commencement, to have been endorsed as a charity under subsection 176-1(1) of that Act, as amended by this Schedule.

125 Transitional provision—applications for endorsement

An application for endorsement:
(a) made under paragraph 176-1(1)(b) or 176-5(1)(b) of the *A New Tax System (Goods and Services Tax) Act 1999* before the commencement of this item; and
(b) not withdrawn or finally dealt with before that commencement;

is taken, from that commencement, to have been made under paragraph 176-1(1)(b) of that Act as amended by this Schedule.

126 Section 195-1

Insert:

ACNC-registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

127 Section 195-1

Insert:

ACNC-registered religious institution means an institution that is:
(a) an *ACNC-registered charity; and

(b) registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the subtype of entity mentioned in column 2 of item 3 of the table in subsection 25-5(5) of that Act.

128 Section 195-1 (definition of *endorsed charitable institution*)

Repeal the definition.

129 Section 195-1

Insert:

endorsed charity means an entity that is endorsed as a charity under subsection 176-1(1).

130 Section 195-1 (definition of *endorsed trustee of a charitable fund*)

Repeal the definition.

Taxation Administration Act 1953

131 Paragraphs 426-5(a) and (b) in Schedule 1

Repeal the paragraphs, substitute:

(a) endorsement of an entity as a charity under subsection 176-1(1) of the *GST Act;

132 Subsection 426-40(1) in Schedule 1 (paragraph (a) of note 1)

Omit “and 176-5(2)”.

133 Subsection 426-55(1) in Schedule 1 (paragraph (a) of the note)

Omit “and 176-5(2)”.

134 Paragraphs 426-65(1)(a) and (b) in Schedule 1

Repeal the paragraphs, substitute:

(a) as a charity under subsection 176-1(1) of the *GST Act;

Part 5—Corporations Act 2001

135 Section 9 (paragraph (b) of the definition of *public company*)

Omit “does not have”, substitute “is not required to have”.

136 Subsections 150(1) and (2)

Repeal the subsections, substitute:

Name

(1) A company is not required to have the word “Limited” at the end of its name if:
  (a) the company is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act (charity); and
  (b) the company’s constitution:
    (i) prohibits the company paying fees to its directors; and
    (ii) requires the directors to approve all other payments the company makes to directors.

(2) A company that, in accordance with subsection (1), does not have “Limited” at the end of its name must notify ASIC as soon as practicable if:
  (a) the company ceases to be registered as mentioned in paragraph (1)(a); or
  (b) any of the prohibitions or requirements mentioned in paragraph (1)(b) are not complied with or the company’s constitution is modified to remove any of those prohibitions or requirements.

137 At the end of section 150

Add:

(4) Paragraph 157(1)(a) (company must pass special resolution to change name) does not apply to a change of the name of a

company to omit the word “Limited” in accordance with this section.

Name may be stated without “Limited”

(5) If a company:

(a) has the word “Limited” at the end of its name; but

(b) under subsection (1), is not required to do so;

the word “Limited” may be omitted anywhere that the name of the company is required to be used (including on the company’s common seal).

Part 6—Customs Tariff Act 1995

Division 1—Definition

Customs Tariff Act 1995

138 Subsection 3(1)

Insert:

> ***registered charity*** means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

Division 2—Amendment that commences if Schedule 1 to the Customs Tariff Amendment (Schedule 4) Act 2012 has not commenced

Customs Tariff Act 1995

139 Schedule 4 (item 23A, the description of goods in column 2)

Repeal the description, substitute:

Goods, as prescribed by by-law, that have been donated or bequeathed:

(a) by a person, company or organisation domiciled or established outside Australia; and

(b) to an organisation established in Australia that is:

(i) a registered charity; or

(ii) a library, museum, gallery or institution, gifts to which are deductible because it is covered by item 12.1.2, 12.1.3, 12.1.4 or 12.1.5 of the table in subsection 30-100(1) of the *Income Tax Assessment Act 1997*

140 Savings provision—by-laws

A by-law:

(a) made for the purposes of item 23A of Schedule 4 to the *Customs Tariff Act 1995*; and

(b) in force just before the commencement of this item;

has effect, from that commencement, as if it had been made for the purposes of that item as amended by this Schedule.

Division 3—Amendment that commences after Schedule 1 to the Customs Tariff Amendment (Schedule 4) Act 2012

Customs Tariff Act 1995

141 Schedule 4 (item 23, paragraph (a) of the description of goods in column 2)

Repeal the paragraph, substitute:

(a) donated or bequeathed by a person, company or organisation resident or established outside Australia to an organisation established in Australia that is:

(i) a registered charity; or

(ii) a library, museum, gallery or institution, gifts to which are deductible because it is covered by item 12.1.2, 12.1.3, 12.1.4 or 12.1.5 of the table in subsection 30-100(1) of the *Income Tax Assessment Act 1997*; or

Part 7—Other amendments

Aged Care Act 1997

142At the end of section 9-1

Add:

Providers registered under the Australian Charities and Not-for-profits Commission Act 2012

(6) Despite paragraph (1)(b), an approved provider is not obliged to notify the Secretary of a change to the approved provider's *key personnel if:

(a) the approved provider is registered under the *Australian Charities and Not-for-profits Commission Act 2012*; and

(b) the approved provider is required under that Act to notify the Commissioner of the ACNCof the change.

(7) An approved provider commits an offence if:

(a) the approved provider is a *corporation; and

(b) the approved provider is registered under the *Australian Charities and Not-for-profits Commission Act 2012*; and

(c) there is a change of any of the approved provider's *key personnel; and

(d) the approved provider is required under that Act to notify the Commissioner of the ACNC of the change; and

(e) the approved provider fails to notify the Commissioner of the change within the period required under that Act.

Penalty: 30 penalty units.

(8) An offence against subsection (7) is an offence of strict liability.

Note: For strict liability, see section 6.1 of the *Criminal Code*.

Age Discrimination Act 2004

143 Section 5

Insert:

registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

144 Paragraph 34(1)(a)

Repeal the paragraph, substitute:

(a) affect a provision of the governing rules (within the meaning of the *Australian Charities and Not-for-profits Commission Act 2012*) of a registered charity, if the provision:

(i) confers charitable benefits; or

(ii) enables charitable benefits to be conferred;

wholly or in part on persons of a particular age; or

145 Subsection 34(2) (definition of *charitable instrument*)

Repeal the definition.

Aircraft Noise Levy Act 1995

146 Subparagraph 5(2)(b)(ii)

Repeal the subparagraph, substitute:

(ii) subject to any conditions prescribed by the regulations—the purpose of carrying goods or people for a registered charity in relation to the charitable activities of the registered charity.

147 At the end of section 5

Add:

(3) In this Act:

registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

A New Tax System (Family Assistance) (Administration) Act 1999

148After subsection 219GA(6)

Insert:

(6A) However, a person that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* need not comply with a notice given to the person under this section to the extent that:

(a) the notice requires the person to provide particular financial information to the Secretary; and

(b) the person has provided, or provides, that particular financial information to the Commissioner of the ACNC under that Act before the end of the period specified under paragraph (3)(b).

Anti-Money Laundering and Counter-Terrorism Financing Act 2006

149 Section 5

Insert:

registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

150 Subsection 6(2) (table item 51)

Omit “charity or charitable institution”, substitute “registered charity”.

Australian Postal Corporation Act 1989

151 Section 3

Insert:

registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as

the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

152 Paragraph 30(1C)(f)

Repeal the paragraph, substitute:

(f) the person:

(i) is a registered charity; or

(ii) is a government agency, partnership, educational institution, health or community service provider or other person carrying on a business or other undertaking not of a private or domestic nature, but is not a charity.

Broadcasting Services Act 1992

153 Subsection 6(1)

Insert:

ACNC type of entity means an entity that meets the description of a type of entity in column 1 of the table in subsection 25-5(5) of the *Australian Charities and Not-for-profits Commission Act 2012*.

154 Paragraph 212A(1)(a)

Repeal the paragraph, substitute:

(a) one of the following that provides the re-transmission for the sole or principal purpose of obtaining or improving reception in a small community:

(i) an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012*;

(ii) a not-for-profit entity that is not an ACNC type of entity; or

Child Care Act 1972

155 Subsection 4(1)

Insert:

ACNC type of entity means an entity that meets the description of a type of entity in column 1 of the table in subsection 25-5(5) of the *Australian Charities and Not-for-profits Commission Act 2012*.

156 Section 4B

Repeal the section, substitute:

4B Eligible child care centres

For the purposes of this Act, a child care centre is an ***eligible child care centre*** if:

(a) the centre is operated, or proposed to be operated, by an entity that meets the requirements of columns 1 and (if applicable) 2 of an item of the following table; and

(b) the Minister determines that the centre is an eligible child care centre for the purposes of this Act:

Entities that operate eligible child care centres

Item	Column 1 The entity is …	Column 2
1	a body corporate that is registered under the *Australian Charities and Not-for-profits Commission Act 2012*	not applicable
2	a body corporate that is not an ACNC type of entity	the body corporate is: (a) not carried on for the purpose of profit or gain; and (b) not a Commonwealth, State or Territory authority
3	the trustee of a trust that is registered under the *Australian Charities and Not-for-profits Commission Act 2012*	not applicable
4	the trustee of a trust that is not an ACNC type of entity	the trust is established by an entity that meets the requirements of item 1, 2, 3, 7 or 8
5	an unincorporated body that is registered under the *Australian*	the unincorporated body is approved by the Minister for the purposes of

Entities that operate eligible child care centres		
Item	**Column 1** **The entity is …**	**Column 2**
	Charities and Not-for-profits Commission Act 2012	this item
6	an unincorporated body that is not an ACNC type of entity	the unincorporated body is: (a) not carried on for the purpose of profit or gain; and (b) approved by the Minister for the purposes of this item
7	the Australian Capital Territory	not applicable
8	a local governing body established by or under State or Territory law	not applicable

157 Saving of determinations and approvals

(1) A determination:

(a) made under paragraph 4B(1)(b) of the *Child Care Act 1972*; and

(b) in force just before the commencement of this item;

has effect, from that commencement, as if it had been made for the purposes of paragraph 4B(b) of that Act, as amended by this Schedule.

(2) An approval:

(a) made for the purposes of subparagraph 4B(1)(a)(vi) of the *Child Care Act 1972*; and

(b) in force just before the commencement of this item;

has effect, from that commencement, as if it had been made for the purposes of items 5 and 6 of the table in section 4B of that Act, as amended by this Schedule.

Classification (Publications, Films and Computer Games) Act 1995

158 Section 5

Insert:

ACNC type of entity means an entity that meets the description of a type of entity in column 1 of the table in subsection 25-5(5) of the *Australian Charities and Not-for-profits Commission Act 2012*.

159 Subparagraphs 91(1)(b)(ii) and (1A)(b)(ii)

Repeal the subparagraphs, substitute:

(ii) an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012*; or

(iii) a not-for-profit entity that is not an ACNC type of entity; or

Competition and Consumer Act 2010

160 Subsection 4(1)

Insert:

registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

161 At the end of paragraph 45B(9)(a)

Add “or”.

162 Paragraphs 45B(9)(b) and (c)

Repeal the paragraphs, substitute:

(b) both of the following subparagraphs apply:

(i) the person who required or requires the covenant to be given was or is, at that time, a registered charity;

(ii) the covenant was or is required to be given for or in accordance with the purposes or objects of that registered charity; or

(c) both of the following subparagraphs apply:

(i) the covenant was or is required to be given in pursuance of a legally enforceable requirement made by a registered charity;

(ii) that legally enforceable requirement was or is made for or in accordance with the purposes or objects of that registered charity.

163 Paragraphs 47(11)(a) and (b)

Repeal the paragraphs, substitute:

(a) conduct engaged in:

(i) by a registered charity; and

(ii) for or in accordance with the purposes or objects of that registered charity; or

(b) conduct engaged in in pursuance of a legally enforceable requirement made by a registered charity, being a requirement made for or in accordance with the purposes or objects of that registered charity.

164 Subparagraph 151BC(2)(a)(iii)

Repeal the subparagraph, substitute:

(iii) a registered charity; or

(iiia) a community organisation that is a not-for-profit entity and is not a charity; or

165 At the end of paragraph 45B(9)(a) of Schedule 1

Add “or”.

166 Paragraphs 45B(9)(b) and (c) of Schedule 1

Repeal the paragraphs, substitute:

(b) both of the following subparagraphs apply:

(i) the person who required or requires the covenant to be given was or is, at that time, a registered charity;

(ii) the covenant was or is required to be given for or in accordance with the purposes or objects of that registered charity; or

(c) both of the following subparagraphs apply:

(i) the covenant was or is required to be given in pursuance of a legally enforceable requirement made by a registered charity;

(ii) that legally enforceable requirement was or is made for or in accordance with the purposes or objects of that registered charity.

167 Paragraphs 47(11)(a) and (b) of Schedule 1

Repeal the paragraphs, substitute:

(a) conduct engaged in:

(i) by a registered charity; and

(ii) for or in accordance with the purposes or objects of that registered charity; or

(b) conduct engaged in in pursuance of a legally enforceable requirement made by a registered charity, being a requirement made for or in accordance with the purposes or objects of that registered charity.

168 Application of amendments

The amendments made by items 162 and 166 of this Schedule apply in relation to covenants given on or after the commencement of this item.

Copyright Act 1968

169 Subsection 10(1)

Insert:

registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

170 Paragraph 106(1)(b)

Omit “club, society or other organization that is not established or conducted for profit and the principal objects of which are charitable or are otherwise concerned with the advancement of religion, education or social welfare”, substitute “registered charity”.

171 Paragraph 106(2)(b)

Omit “an organization”, substitute “a registered charity”.

172 Paragraph 106(2)(b)

Omit “the organization”, substitute “the registered charity”.

Disability Discrimination Act 1992

173 Subsection 4(1)

Insert:

> ***registered charity*** means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

174 Subparagraph 25(3)(b)(i)

Repeal the subparagraph, substitute:

(i) the accommodation is provided by a registered charity, or by a voluntary body that is not a charity; and

(ia) the accommodation is provided solely for persons who have a particular disability; and

175 Paragraph 49(1)(a)

Repeal the paragraph, substitute:

(a) affect a provision of the governing rules (within the meaning of the *Australian Charities and Not-for-profits Commission Act 2012*) of a registered charity, if the provision:

(i) confers charitable benefits; or

(ii) enables charitable benefits to be conferred;

wholly or in part on persons who have a disability or a particular disability; or

176 Subsection 49(2) (definition of *charitable instrument*)

Repeal the definition.

Disability Services Act 1986

177 Section 7

Insert:

ACNC type of entity means an entity that meets the description of a type of entity in column 1 of the table in subsection 25-5(5) of the *Australian Charities and Not-for-profits Commission Act 2012*.

178 Section 7 (paragraph (a) of the definition of *eligible organisation*)

Repeal the paragraph, substitute:

(a) a body corporate that is:

(i) registered under the *Australian Charities and Not-for-profits Commission Act 2012*; or

(ii) a not-for-profit entity that is not an ACNC type of entity;

Do Not Call Register Act 2006

179 Section 4

Insert:

registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

180 Clause 2 of Schedule 1 (heading)

Repeal the heading, substitute:

2 Government bodies and charities

181 Paragraph 2(a) of Schedule 1

Omit “any”, substitute “either”.

182 Subparagraphs 2(a)(ii) and (iii) of Schedule 1

Repeal the subparagraphs, substitute:

(ii) a registered charity; and

183 Clause 2 of Schedule 1A (heading)

Repeal the heading, substitute:

2 Government bodies and charities

184 Paragraph 2(a) of Schedule 1A

Omit “any”, substitute “either”.

185 Subparagraphs 2(a)(ii) and (iii) of Schedule 1A

Repeal the subparagraphs, substitute:

(ii) a registered charity; and

Financial Transaction Reports Act 1988

186 Subsection 3(1) (paragraph (c) of the definition of *insurance business*)

Omit “religious organisation”, substitute “registered religious institution (within the meaning of the *Fringe Benefits Tax Assessment Act 1986*)”.

Income Tax Assessment Act 1997

187 Paragraph 165-202(1)(g)

Repeal the paragraph, substitute:

(g) a charity that is not a trust.

188 Subsection 165-202(2)

Omit “charitable institution, a charitable fund, or any other kind of charitable body,”, substitute “charity”.

189 Subsection 995-1(1) (subparagraph (b)(vii) of the definition of *eligible Division 166 company*)

Repeal the subparagraph, substitute:

(vii) a charity; or

Insurance Act 1973

190 Subsection 3(1) (paragraph (j) of the definition of *insurance business*)

Omit “religious organization”, substitute “registered religious institution (within the meaning of the *Fringe Benefits Tax Assessment Act 1986*)”.

Racial Discrimination Act 1975

191 Subsection 3(1)

Insert:

> ***registered charity*** means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

192 Paragraph 8(2)(a)

Repeal the paragraph, substitute:

(a) any provision of the governing rules (within the meaning of the *Australian Charities and Not-for-profits Commission Act 2012*) of a registered charity, if the provision:

(i) confers charitable benefits; or

(ii) enables charitable benefits to be conferred;

on persons of a particular race, colour or national or ethnic origin; or

Sex Discrimination Act 1984

193 Subsection 4(1)

Insert:

> ***ACNC type of entity*** means an entity that meets the description of a type of entity in column 1 of the table in subsection 25-5(5) of the *Australian Charities and Not-for-profits Commission Act 2012*.

194 Subsection 4(1)

Insert:

> ***registered charity*** means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

195 At the end of paragraph 23(3)(a)

Add “or”.

196 Paragraph 23(3)(c)

Repeal the paragraph, substitute:

(c) accommodation provided by:

(i) an entity registered under the *Australian Charities and Not-for-profits Commission Act 2012*; or

(ii) a not-for-profit entity that is not an ACNC type of entity;

solely for persons of one sex or solely for persons of a particular marital status or particular marital statuses.

197 Paragraph 36(1)(a)

Repeal the paragraph, substitute:

(a) a provision of the governing rules (within the meaning of the *Australian Charities and Not-for-profits Commission Act 2012*) of a registered charity (whether made before or after the commencement of this Act), if the provision:

(i) confers charitable benefits; or

(ii) enables charitable benefits to be conferred;

on persons of a class identified by reference to any one or more of the grounds of discrimination referred to in this Act; or

Social Security Act 1991

198 Subsection 10B(2) (paragraph (f) of the definition of *trust*)

Repeal the paragraph, substitute:

(f) a trust that is a registered charity; or

199 Subsection 23(1)

Insert:

ACNC type of entity means an entity that meets the description of a type of entity in column 1 of the table in subsection 25-5(5) of the *Australian Charities and Not-for-profits Commission Act 2012*.

200 Subsection 23(1)

Insert:

registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

201 Subsection 23(1)

Insert:

registered public benevolent institution means an institution that is:

(a) a registered charity; and

(b) registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the subtype of entity mentioned in column 2 of item 6 of the table in subsection 25-5(5) of that Act.

202 Subsection 23(1)

Insert:

registered religious institution means an institution that is:

(a) a registered charity; and

(b) registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the subtype of entity mentioned in column 2 of item 3 of the table in subsection 25-5(5) of that Act.

203 Paragraph 32(1)(a)

Repeal the paragraph, substitute:

(a) one of the following provides paid employment for disabled persons at certain premises:

(i) an entity registered under the *Australian Charities and Not-for-profits Commission Act 2012*;

(ii) a not-for-profit entity that is not an ACNC type of entity; and

204 Paragraphs 35(1)(a) and (b)

Repeal the paragraphs, substitute:

(a) an organisation registered under the *Australian Charities and Not-for-profits Commission Act 2012*; and

(b) an organisation that is not an ACNC type of entity;

205 Subsection 35(2)

Omit “charitable or religious organisation”, substitute “registered charity”.

206 Paragraph 1068A-E18(a)

Omit “benevolent societies”, substitute “registered public benevolent institutions”.

207 Subparagraphs 1157J(1)(a)(ii) and (iii)

Repeal the subparagraphs, substitute:

(ii) a registered religious institution; or

(iii) a company that is registered under the *Australian Charities and Not-for-profits Commission Act 2012*and does not meet the description of the subtype of entity in column 2 of item 3 of the table in subsection 25-5(5) of that Act; or

(iv) a company that is a not-for-profit entity and is not an ACNC type of entity;

Spam Act 2003

208 Section 4

Insert:

registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

209 Clause 3 of Schedule 1 (heading)

Repeal the heading, substitute:

3 Government bodies, political parties and charities

210 Subparagraphs 3(a)(iii) and (iv) of Schedule 1

Repeal the subparagraphs, substitute:

(iii) a registered charity; and

Telecommunications Act 1997

211 Section 7

Insert:

ACNC type of entity means an entity that meets the description of a type of entity in column 1 of the table in subsection 25-5(5) of the *Australian Charities and Not-for-profits Commission Act 2012*.

212 Section 7

Insert:

registered charity means an entity that is registered under the *Australian Charities and Not-for-profits Commission Act 2012* as the type of entity mentioned in column 1 of item 1 of the table in subsection 25-5(5) of that Act.

213 Subsection 285(2) (paragraphs (a) to (d) of the definition of *qualifying entity*)

Repeal the paragraphs, substitute:

(a) a person, or body,that is:

(i) carrying on a business; and

(ii) registered under the *Australian Charities and Not-for-profits Commission Act 2012*, ornot an ACNC type of entity; or

(b) a registered charity; or

(c) an educational institution that is:

(i) registered under the *Australian Charities and Not-for-profits Commission Act 2012*; or

(ii) not an ACNC type of entity; or

214 Subsection 285(2) (paragraph (g) of the definition of *qualifying entity*)

Repeal the paragraph, substitute:

(g) any other person or body of a kind specified in an instrument under subsection (6) that is:

(i) registered under the *Australian Charities and Not-for-profits Commission Act 2012*; or

(ii) not an ACNC type of entity.

Telecommunications (Consumer Protection and Service Standards) Act 1999

215 Subsection 106(4) (paragraph (b) of the definition of *residential/charity customer*)

Repeal the paragraph, substitute:

(b) a customer that is a registered charity.

Schedule 3—Amendments consequential on the establishment of the ACNC

Part 1—Amendments commencing at the same time as the Australian Charities and Not-for-profits Commission Act 2012

Administrative Decisions (Judicial Review) Act 1977

1 After paragraph (a) of Schedule 1

Insert:

(b) the following decisions under the *Australian Charities and Not-for-profits Commission Act 2012*:

(i) administrative decisions (within the meaning of that Act);

(ii) objection decisions (within the meaning of that Act);

(iii) extension of time refusal decisions (within the meaning of that Act);

A New Tax System (Australian Business Number) Act 1999

2 After subsection 8(1)

Insert:

ACNC types of entities and deductible gift recipients

(1A) Subsections (1B) and (1C) apply if:

(a) you would be entitled to be endorsed under Subdivision 30-BA of the *Income Tax Assessment Act 1997* as a deductible gift recipient if you had an *ABN, because you are described (but not by name) in item 1 or 2 of the table in section 30-15; or

(b) you meet the description of a type of entity in column 1 of the table in subsection 25-5(5) of the *Australian Charities and Not-for-profits Commission Act 2012*.

(1B) The reference in paragraph (1)(a) of this section to *Australia is treated as including a reference to the external Territories.

(1C) The reference in paragraph (1)(b) to *supplies that are*connected with Australia is treated as including a reference to supplies that would be connected with Australia if, for the purposes of section 9-25 of the *A New Tax System (Goods and Services Tax) Act 1999*, Australia included the external Territories.

Corporations Act companies

Taxation Administration Act 1953

2A Subsection 8AAB(4) (after table item 3)

Insert:

3A	175-65	*Australian Charities and Not-for-profits Commission Act 2012*	payment of administrative penalty

3 Section 14ZZ

Before "If the person", insert "(1)".

4 At the end of section 14ZZ

Add:

(2) Treat a reference in subsection (1) to appealing to the Federal Court as being a reference to appealing to a designated court (within the meaning of the *Australian Charities and Not-for-profits Commission Act 2012*) if:

(a) the person may appeal to the designated court against an objection decision under that Act (the ***ACNC objection decision***); and

(b) the objection decision mentioned in subsection (1) (the ***taxation objection decision***) and the ACNC objection decision are related, or it would be efficient for the designated court to consider the decisions together.

Note: In the *Australian Charities and Not-for-profits Commission Act 2012*, ***designated court*** means the Federal Court of Australia or a Supreme Court of a State or Territory that has jurisdiction in relation to matters arising under that Act.

(3) An appeal to the designated court against the taxation objection decision must be made together with the appeal against the ACNC objection decision as mentioned in section 170-30 of the *Australian Charities and Not-for-profits Commission Act 2012*, if the designated court is not the Federal Court.

5 Division 5 of Part IVC (heading)

Repeal the heading, substitute:

Division 5—Court appeals against objection decisions

6 Section 14ZZO

Omit “the Federal Court”, substitute “a court”.

7 Paragraph 14ZZO(a)

Omit “Court”, substitute “court”.

8 Section 14ZZP (heading)

Repeal the heading, substitute:

14ZZP Order of court on objection decision

9 Section 14ZZP

Omit “the Federal Court”, substitute “a court”.

10 Section 14ZZP

Omit “the Court”, substitute “the court”.

11 Section 14ZZQ (heading)

Repeal the heading, substitute:

14ZZQ Implementation of court order in respect of objection decision

12 Subsection 14ZZQ(1)

Omit “Federal Court”, substitute “court”.

13 Paragraph 14ZZQ(2)(a)

Omit “Federal Court”, substitute “court”.

14 Paragraph 14ZZQ(2)(b)

Omit “Full Court of the Federal Court”, substitute “court constituted other than as mentioned in paragraph (a)”.

14A Subsection 250-10(2) in Schedule 1 (after note 3)

Insert:

Note 4: Penalties under Division 175 of the *Australian Charities and Not-for-profits Commission Act 2012*, and related general interest charge, are treated in the same way as tax-related liabilities: see subsection 175-70(2) of that Act.

15 Subsection 355-65(8) in Schedule 1 (after table item 5)

Insert:

5A	the Commissioner of the Australian Charities and Not-for-profits Commission	is for the purpose of administering the *Australian Charities and Not-for-profits Commission Act 2012*.

16 Subsection 355-65(8) in Schedule 1 (cell at table item 6, column headed “The record is made for or the disclosure is to ...”)

Repeal the cell, substitute:

(a) the Commissioner of the Australian Charities and Not-for-profits Commission; or

(b) the Attorney-General of a State or Territory

17 After subsection 426-65(2) in Schedule 1

Insert:

(2A) If the endorsed entity is also registered under the *Australian Charities and Not-for-profits Commission Act 2012* as an entity of a particular type or subtype, the *Australian Business Registrar may also enter in the *Australian Business Register:

(a) a statement that the entity is so registered; and

(b) a statement as to the date of effect of the registration.

(2B) The *Australian Business Registrar may remove the statements from the *Australian Business Register if the registration is revoked under the *Australian Charities and Not-for-profits Commission Act 2012*.

Tax Laws Amendment (2009 Measures No. 5) Act 2009

18 Item 3 of Schedule 6

After "taxation law", insert "or the *Australian Charities and Not-for-profits Commission Act 2012*".

Part 2—Amendments commencing 6 months after Part 1

Taxation Administration Act 1953

19 Subsection 426-65(2A) in Schedule 1

Omit “may”, substitute “must”.

Part 3—Corporations legislation

Division 1—Amendments commencing at the same time as the Australian Charities and Not-for-profits Commission Act 2012

Australian Securities and Investments Commission Act 2001

20 Subsection 5(1) (definition of *Australian auditor*)

Before "the Corporations Act", insert "the *Australian Charities and Not-for-profits Commission Act 2012* or".

21 After subparagraph 30A(2)(a)(i)

Insert:

(ia) audit-related matters (***ACNC audit requirements***) under the *Australian Charities and Not-for-profits Commission Act 2012*; or

22 Subparagraphs 30A(2)(b)(i) and (c)(i)

After "requirements", insert "or ACNC audit requirements".

23 Subsection 33(2)

After "Corporations Act audit requirements,", insert "ACNC audit requirements,".

Corporations Act 2001

24 At the end of Chapter 1

Add:

Part 1.6—Interaction with Australian Charities and Not-for-profits Commission Act 2012

111K Bodies corporate registered under the *Australian Charities and Not-for-profits Commission Act 2012*

This Part applies to a body corporate that:

(a) is registered under the *Australian Charities and Not-for-profits Commission Act 2012*; and

(b) is none of the following:

(i) a Commonwealth company for the purposes of the *Commonwealth Authorities and Companies Act 1997*;

(ii) a subsidiary of a Commonwealth company for the purposes of that Act;

(iii) a subsidiary of a Commonwealth authority for the purposes of that Act.

111L Provisions not applicable to the body corporate

(1) A provision of this Act mentioned in the following table does not apply to the body corporate, subject to any conditions prescribed by the regulations for the purposes of this subsection in relation to the provision:

Provisions of this Act that do not apply to bodies corporate registered under the ACNC Act

Item	Column 1 Provision(s)	Column 2 Topic
1	subsection 136(5)	Public company must lodge with ASIC a copy of a special resolution adopting, modifying or repealing its constitution
2	section 138	ASIC may direct company to lodge consolidated constitution
3	section 139	Company must send copy of constitution to member
4	subsection 142(2), section 146 and	Company must notify ASIC of

Provisions of this Act that do not apply to bodies corporate registered under the ACNC Act		
Item	**Column 1** **Provision(s)**	**Column 2** **Topic**
	subsection 146A(2)	changes of address
6	section 188, to the extent it relates to a provision mentioned in another item of this table	Responsibility of secretaries and directors for certain contraventions
8	(a) sections 201L and 205A to 205C; and (b) section 205D, to the extent it relates to section 205B; and (c) section 205E	Public information about directors etc.
11	Chapter 2N	Updating ASIC information about companies and registered schemes
13	subsection 601CT(3), section 601CV and subsections 601DH(1) and (1A)	Registered body must notify ASIC of certain changes

(2) Regulations made for the purposes of subsection (1) may be indefinite or limited to a specified period.

Prescribed provisions

(4) A provision of this Act prescribed by the regulations for the purposes of this subsection does not apply to the body corporate.

(5) Regulations made for the purposes of subsection (4) may:
  (a) be expressed to be subject to conditions; and
  (b) be indefinite or limited to a specified period; and
  (c) specify a provision even if the provision is mentioned in another section of this Part.

111M Member approval

(1) This section applies if:
  (a) a provision of this Act provides that one or more conditions must be satisfied for there to be member approval (however described) in relation to the body corporate; and

Example: Division 3 of Part 2E.1.

(b) the governance standards (within the meaning of the *Australian Charities and Not-for-profits Commission Act 2012*) provide that one or more conditions must be satisfied for there to be such member approval.

(2) Paragraph (1)(a) does not apply to a condition that a person give to another person particular information that relates to the matter that is the subject of the member approval.

Example: Paragraph 218(1)(b).

(3) The provision mentioned in paragraph (1)(a) has effect, in relation to the body corporate, as if it, instead of providing for the conditions mentioned in that paragraph, provided for the conditions mentioned in paragraph (1)(b).

111N Notices

Notice of change of address

(1) For the purposes of subsection 142(3), the body corporate is treated as having lodged with ASIC on a day a notice that the address of its registered office has changed to a new address, if, on that day, the body corporate notifies the Commissioner of the ACNC, in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, that the body corporate's address for service has changed to that new address.

(2) The Commissioner must give a copy of the notice to ASIC.

Notice of change of name—registered Australian bodies and registered foreign companies

(3) For the purpose of subsection 601DH(2), the body corporate is treated as having given ASIC on a day written notice of a change to its name if, on that day, the body corporate gives the Commissioner of the ACNC, in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, notice of the change.

(4) The Commissioner must give a copy of the notice to ASIC.

111Q Presumptions to be made in recovery proceedings

(1) Paragraph 588E(4)(a) and subsection 588E(5) apply to the body corporate as if the references in those provisions to subsection 286(1) were references to subsections 55-5(1) to (3) of the *Australian Charities and Not-for-profits Commission Act 2012*.

(2) Paragraph 588E(4)(b) and subsection 588E(6) apply to the body corporate as if the references in those provisions to subsection 286(2) were references to subsections 55-5(4) and (5) of the *Australian Charities and Not-for-profits Commission Act 2012*.

Division 2—Amendments commencing on 1 July 2013

Corporations Act 2001

25 Subsection 111L(1) (after table item 4)

Insert:

5	(a) sections 180 to 183; and (b) section 185, to the extent that it relates to sections 180 to 183	Duties of directors etc.

26 Subsection 111L(1) (after table item 6)

Insert:

7	sections 191 to 194	Interests of directors

27 Subsection 111L(1) (after table item 8)

Insert:

9	(a) Part 2G.2 (other than sections 250PAA and 250PAB); and (b) Part 2G.3, to the extent that it relates to meetings of the body corporate's members	Meetings of members
10	(a) Parts 2M.1 and 2M.2; and (b) Part 2M.3	Financial reports and audit

28 Subsection 111L(1) (after table item 11)

Insert:

12	sections 601CDA, 601CK and 601CTA	Foreign companies

29 Application of items 10 and 12 of the table in subsection 111L(1) of the *Corporations Act 2001*

The following provisions of the *Corporations Act 2001* apply to a financial year for a body corporate that starts on or after 1 July 2013:

(a) item 10 of the table in subsection 111L(1);

(b) item 12 of that table, to the extent it relates to section 601CK.

Note: For financial years, see section 323D of the *Corporations Act 2001*.

30 After subsection111L(2)

Insert:

Reporting by debenture issuers

(3) Item 10 of the table in subsection (1) does not apply in relation to a financial year if the body corporate was a borrower in relation to debentures at the end of the year.

31 After section 111N

Insert:

111PAnnual general meetings

(1) An order made under section 250PAA applies to a requirement in the governance standards (within the meaning of the *Australian Charities and Not-for-profits Commission Act 2012*) for the holding of an annual general meeting in the same way as the order applies to the requirement in section 250N.

(2) An exemption under section 250PAB applies to a provision of the governance standards (within the meaning of the *Australian Charities and Not-for-profits Commission Act 2012*) that requires the holding of an annual general meeting in the same way as the exemption applies to section 250N.

32 Paragraph 324BE(1)(b)

Repeal the paragraph, substitute:

(b) has a designation, in respect of that membership, prescribed by the regulations for the purposes of this paragraph.

Schedule 4—Amendments contingent on the Tax Laws Amendment (Special Conditions for Not-for-profit Concessions) Act 2012

Part 1—Amendments that commence if Schedule 1 to the Tax Laws Amendment (Special Conditions for Not-for-profit Concessions) Act 2012 has not commenced

Fringe Benefits Tax Assessment Act 1986

1 Subsection 65J(1)

Omit “public benevolent institution, is not a health promotion charity”, substitute “registered public benevolent institution, is not a registered health promotion charity”.

2 Paragraph 65J(1)(a)

Repeal the paragraph.

3 Paragraph 65J(1)(baa)

Repeal the paragraph, substitute:

(baa) a registered charity;

Income Tax Assessment Act 1997

4 Section 50-50 (heading)

Repeal the heading, substitute:

50-50 Special conditions for item 1.1

5Paragraph 50-50(a)

Omit “or 1.2”.

6 Section 50-60

Repeal the section.

7 Subsection 50-75(3)

Repeal the subsection.

Part 2—Amendments that commence after Schedule 1 to the Tax Laws Amendment (Special Conditions for Not-for-profit Concessions) Act 2012

Division 1—Amendments that commence if the Tax Laws Amendment (Special Conditions for Not-for-profit Concessions) Act 2012 commences before Parts 2 and 3 of Schedule 2 to this Act

Income Tax Assessment Act 1997

8 Subsection 30-25(1) (paragraph (c) of table item 2.1.10, column headed "Fund, authority or institution")

Omit "which is carried on otherwise than for the purposes of profit or gain to the individual members of the society or association", substitute "that is a *not-for-profit entity".

9 Subsection 30-70(1) (table item 8.1.1, column headed "Fund, authority or institution")

Omit "*non-profit company", substitute "company that is a *not-for-profit entity".

10 Subsection 30-70(1) (table item 8.1.2, column headed "Fund, authority or institution")

Omit "*non-profit company", substitute "company that is a *not-for-profit entity".

Division 2—Other amendments

Australian Charities and Not-for-profits Commission Act 2012

11 Section 300-5

Insert:

> ***not-for-profit entity*** has the same meaning as in the *Income Tax Assessment Act 1997*.

Broadcasting Services Act 1992

12 Subparagraph 212A(1)(a)(ii)

After "not-for-profit entity", insert "(within the meaning of the *Income Tax Assessment Act 1997*)".

Classification (Publications, Films and Computer Games) Act 1995

13 Subparagraphs 91(1)(b)(iii) and (1A)(b)(iii)

After "not-for-profit entity", insert "(within the meaning of the *Income Tax Assessment Act 1997*)".

Competition and Consumer Act 2010

14 Subparagraph 151BC(2)(a)(iiia)

After "not-for-profit entity", insert "(within the meaning of the *Income Tax Assessment Act 1997*)".

Disability Services Act 1986

15 Section 7 (subparagraph (a)(ii) of the definition of *eligible organisation*)

After "not-for-profit entity", insert "(within the meaning of the *Income Tax Assessment Act 1997*)".

Fringe Benefits Tax Assessment Act 1986

16 Subparagraph 58(1)(a)(iv)

Omit “a non-profit company”, substitute “a company that is a not-for-profit entity and”.

17 Subsection 65J(1) (table item 1, columns 1 and 2)

Omit “charitable institution”, substitute “registered charity”.

18 Subsection 65J(1) (table item 1, column 2)

Omit “public benevolent institution”, substitute “registered public benevolent institution”.

19 Subsection 65J(1) (table item 1, column 2)

Omit “health promotion charity”, substitute “registered health promotion charity”.

20 Subsection 65J(1) (table item 2)

Repeal the item.

Income Tax Assessment Act 1997

21 Subsection 50-50(1)

Omit “1.2,”.

22 Subsection 50-50(1)

Omit “1.5A, 1.5B,”.

Sex Discrimination Act 1984

23 Subparagraph 23(3)(c)(ii)

After “not-for-profit entity”, insert “(within the meaning of the *Income Tax Assessment Act 1997*)”.

Social Security Act 1991

24 Subparagraphs 32(1)(a)(ii) and 1157J(1)(a)(iv)

After "not-for-profit entity", insert "(within the meaning of the *Income Tax Assessment Act 1997*)".

Schedule 5—Other amendments

Income Tax Assessment Act 1997

1 Section 30-102 (table item 12A.1.1, column headed "Fund, authority or institution")

Omit "a *government entity", substitute "an *Australian government agency".

2 Section 30-102 (paragraph (a) of table item 12A.1.2, column headed "Fund, authority or institution")

Omit "a *government entity", substitute "an *Australian government agency".

3 Section 30-102 (table item 12A.1.2, column headed "Fund, authority or institution")

Omit "government entities", substitute "Australian government agencies".

4 Section 30-102 (table item 12A.1.3, column headed "Fund, authority or institution")

Omit "*government entity", substitute "*Australian government agency".

[*Minister's second reading speech made in—*
House of Representatives on 23 August 2012
Senate on 20 September 2012]

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