



Australian Government

Department of Climate Change, Energy,
the Environment and Water

Application Form for entry to the Register of Environmental Organisation as a Deductible Gift Recipient

This application should be completed by environmental organisations seeking entry onto the Register of Environmental Organisations (the REO). Only not-for-profit environmental organisations with registered charity status through the Australian Charities and Not-for-profit Commission (ACNC) are eligible to be listed on the REO.

The REO is administered by the Department of Climate Change, Energy, the Environment and Water (the department) and the final decision to enter an organisation is made by the Minister for the Environment and relevant Treasury Minister. Your application will be assessed in accordance with the requirements of the [Income Tax Assessment Act 1997](#) (Cth) (the Act), which are supported by the REO Guidelines.

This form should be completed by a person authorised by the organisation to act on its behalf.

- Complete all sections by either placing a X in applicable boxes, typing or writing directly into the form.
- A completed application will not necessarily result in a successful outcome.
- Assessment of applications will not start until the application package is received completed with the signed application form.
- The Department coordinates the assessment to ensure all technical requirements for the REO are met. Applications are then sent to the Environment Minister and Assistant Treasury Minister for approval.
- The assessment and approval of applications may take up to 12 months, and in some cases longer for the formal outcome. All applicants will receive a letter advising the outcome.

Section 1 – Applicant information

Full legal name of organisation (as shown on the ABN lookup and the certificate of incorporation):

Australian Business Number:

Postal address:

Email address:

Website:

Primary contact name:

Primary contact position:

Primary contact number:

Secondary contact name:

Secondary contact position:

Secondary contact number:

Section 2 – Public fund

A requirement for entry on the REO is that an entity maintain a ‘public fund’ that meets the requirements of section 30-130. The Act does not define the term ‘public fund’ or otherwise set requirements for the management of a ‘public fund’ for the purposes of the Act. [Taxation Ruling 95/27](#) provides guidance on funds the ATO accepts as public funds.

A part of this guidance is that public funds are managed by members of a committee, a majority of whom have a degree of responsibility to the wider community of Australia. These persons must demonstrate a commitment to the community outside of the specific organisation.

Even though a public fund is required to be controlled by an executive committee made up of a majority of responsible persons, the day-to-day running of the organisation need not be carried out by those persons. The fund must, however, be set up in such a way that it is not possible for public control to lapse for any period.

[Taxation Ruling 95/27](#) provides the following guidance on the persons who may be considered persons with ‘a degree of responsibility to the general community’ and within the majority to meet the ‘responsible persons management criterion’:

21. For the purposes of paragraphs 7(b) and 9(f) of this Ruling, persons who are considered to have a degree of responsibility to the community as a whole include: church authorities, school principals, judges, clergymen, solicitors, doctors, and other professional persons, mayors, councillors, town clerks and members of parliament. Generally, persons who are acceptable as having a degree of responsibility to the community as a whole are known to a broad section of the community because they perform a public function, or they belong to a professional body (such as the Institute of Chartered Accountants, State Law Societies and Medical Registration Boards) which has a professional code of ethics and rules of conduct.

Other persons who are acceptable are appointees of a Chief Justice of the Supreme Court. Persons who have received formal recognition from the Government for their services to the community (for example, an Order of Australia award) will also be considered to have the requisite degree of responsibility.

Paragraph 21 of TR95/27

Name of public fund:

Is the organisation and public fund located in Australia? Yes No

Have you set up a separate bank account for the public fund? Yes No

Name of member 1:

Details of how they meet the requirements of a responsible person:

Name of member 2:

Details of how they meet the requirements of a responsible person:

Name of member 3:

Details of how they meet the requirements of a responsible person:

Please attach additional pages if required.

Section 3 – Charity registration

Legislation amended in September 2021 requires non-government deductible gift recipients (DGRs) to be a registered charity the Australian Charities and Not-for-Profits Commission. from 14 December 2021. Charity registration is an existing requirement for the majority of general DGR categories.

Please confirm if your organisation meets either of the following:

- a registered charity
- an eligible Australian Government Agency

Further information - [DGRs required to be a registered charity | Australian Taxation Office \(ato.gov.au\)](https://www.ato.gov.au)

Section 4 – Type of organisation

An entity applying to the REO must meet the requirements of an environmental organisation as either of the following:

- a body corporate
- a cooperative society
- a trust
- an unincorporated body established for a public purpose by the Commonwealth, a State or a Territory

Reference - section 30-260 of [The Act](#).

Section 5 – Membership

A body corporate or a co-operative society must satisfy a further membership requirements. If your organisation is a body corporate (except a statutory authority) or a cooperative society, this section must be completed. If your organisation is a trust this section is not required.

There are three membership options.

1. The entity is a body corporate made up of a majority of other bodies corporate. This can also include individual members but there needs to be a majority of members as bodies corporate.
 - a. Does this option describe the membership of your entity? Yes No
 - b. If yes, please list the number of individual members, the number and name of body corporate members below:
2. The entity is made up of a majority of individual members and meets the minimum membership requirement of 50 individual members?
 - a. Does this option describe the membership of your entity? Yes No
 - b. If yes, please list the number of individual members below:
3. The entity does not meet either of these requirements and an exemption request to the Environment Minister is attached with the application.
 - a. Does this option describe the membership of your entity? Yes No

Reference - section 30-275 of [The Act](#).

Note - 'Financial members' means that the member has paid any membership fee that is payable upon joining an organisation and is required to maintain ongoing membership. If an organisation does not have membership fees, then all members are regarded as 'financial'.

Section 6 – Financial information

What is the most recent financial year that you have accounts for:

Total income: \$

Donations: \$

Membership subscriptions: \$

Government grants: \$

If your application to the REO is successful, please provide a conservative estimate of donations expected in the first full year of DGR status: \$

Section 7 – Model clauses for Environmental Organisations

The following model rules reflect the requirements of *The Act*. These clauses must be included in the organisation's founding document. Please indicate the reference to each of the mandatory model rules in your founding document.

Section	Model clauses for Environmental Organisations	Reference in the founding document
<u>30-265(2)</u> & <u>30-130</u>	<p><u>Establishing and Maintaining a public fund</u></p> <p>To establish and maintain a public fund to be called the [state name of public fund] for the specific purpose of supporting the environmental objects/purposes of [state name of environmental organisation]. The Fund is established to receive all gifts of money or property for this purpose and any money received because of such gifts must be credited to its bank account. The Fund must not receive any other money or property into its account and it must comply with subdivision 30-E of the Income Tax Assessment Act 1997.</p>	
	<p><u>Requirements of the public fund</u></p> <p>The organisation must inform the Department responsible for the environment as soon as possible if:</p> <ul style="list-style-type: none"> • it changes its name or the name of its public fund; or • there is any change to the membership of the management committee of the public fund; or • there has been any departure from the model rules for the public funds located in the Guidelines for the Register of Environmental Organisations. 	
<u>30-265(4)</u>	<p><u>Ministerial rules</u></p> <p>The [state name of environmental organisation] agrees to comply with any rules that the Treasurer and the Minister with responsibility for the environment may make to ensure that gifts made to the fund are only used for its principal purpose.</p>	
<u>30-270(1)</u>	<p><u>No payment of profits to its members</u></p> <p>The assets and income of the organisation shall be applied solely to further its objects and no portion shall be distributed directly or indirectly to the members of the organisation except as genuine compensation for services rendered or expenses incurred on behalf of the organisation.</p>	

<u>30-270(2)</u>	<u>Not acting as a conduit</u> Any allocation of funds or property to other persons or organisations will be made in accordance with the established purposes of the organisation and not be influenced by the preference of the donor. The organisation will not pass a donation of money or property to other organisations, bodies or persons as a condition of a donation.	
<u>30-270(3)</u>	<u>Surplus assets to be transferred on winding up</u> In the event of winding-up of the public fund, any surplus assets or funds are to be transferred to another fund with similar objectives that is on the Register of Environmental Organisations.	
<u>30-270(4)</u>	<u>Statistical information to be provided</u> Statistical information requested by the Department on donations to the public fund will be provided within four months of the end of the financial year. An audited financial statement for the organisation and its public fund will be supplied with the annual statistical return. The statement will provide information on the expenditure of public fund monies and the management of public fund assets.	

Section 8 – Model clauses for public funds

Section	Model clauses for public funds	Reference in the founding document
1	The objective of the public fund is to support the organisation’s environmental purposes.	
2	Members of the public are to be invited to make gifts of money or property to the public fund for the environmental purposes of the organisation.	
3	Money from interest on donations, income derived from donated property, and money from the realisation of such property is to be deposited into the public fund.	
4	A separate bank account is to be opened to deposit money donated to the public fund, including interest accruing thereon, and gifts to it are to be kept separate from other funds of the organisation.	
5	The public fund will be operated on a not-for-profit basis.	
6	Receipts are to be issued in the name of the fund and proper accounting records and procedures are to be kept and used for the fund.	
7	A committee of management of no fewer than three persons will administer the public fund. The committee will be appointed by the [state name of environmental organisation]. A majority of the members of the committee are required to be ‘responsible persons’.	

Attachments to complete your application

Please provide the following documents to complete your application:

- Certification of incorporation (not applicable for Trusts)
- Founding document for organisation
- Description of your organisation and its activities
- Exemption request from the membership requirement

You are welcome to provide other supporting documentation such as annual reports, financial statements and newsletters, though these are not mandatory.

Declaration

I declare that the information I have given on this election to spread gift deduction is true and correct. I understand that the tax law imposes heavy penalties for giving false or misleading information.

Signature:

Date:

Privacy

Your personal information is protected by law, including the Privacy Act 1988 (Cth). Personal information is any information or opinion about an identified individual, or an individual who is reasonably identifiable, whether or not it is true or recorded in a material form.

The information in this Form is required for the purpose of administering the Register of Environmental Organisations (REO) under the Income Tax Assessment Act 1997 (Cth) and for related purposes. If you do not provide this information, it may limit the Commonwealth's ability to process your REO application and/or your organisation's ability to be granted tax deductible status.

Your information will be used by the Department, or given to other parties, for the purpose of processing your REO application, administering the REO, and providing other information and assistance relevant to your organisation. Those other parties include the Australian Taxation Office (ATO), the Australian Charities & Not-for-profits Commissions (ACNC) and other Australian government agencies. Your information will not be disclosed to overseas recipients unless permitted or required by law.

See the department's Privacy Policy (dceew.gov.au/commitment/privacy) to learn more about accessing or correcting personal information or making a complaint. Alternatively, email the department at privacy@dceew.gov.au.