




## Public ancillary fund – schedule for deductible gift recipient applicants

If you are applying for endorsement as a deductible gift recipient under the category 'public ancillary fund', complete this schedule and forward it with your endorsement application.


**Last updated** 11 January 2018

Complete this schedule if your organisation is applying for endorsement as a deductible gift recipient (DGR) under the category public ancillary fund (item number AA.A.AA.).

### See also

- [Public ancillary funds](#)
- the *Public ancillary fund guidelines* on the Federal Register of Legislative Instruments at [comlaw.gov.au](http://comlaw.gov.au) 

## Completing your schedule

Download the [Public ancillary fund – schedule for deductible gift recipient applicants \(NAT 74050, PDF, 284KB\)](#) . If you are unable to download the form, you can order a paper copy by phoning us on **1300 130 248**.

## Who should use this schedule

Complete this schedule if your fund is applying for endorsement as a deductible gift recipient under the category public ancillary fund (item number AA.A.AA.).

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

## **Public ancillary fund**

An ancillary fund is a fund established and maintained under a will or instrument of trust solely for the purpose of providing money, property or benefits to deductible gift recipients (DGRs) or the establishment of DGRs. To be a public ancillary fund (public AF) both of the following apply:

- The trustee of the fund must be a constitutional corporation.
- The trustee must agree to comply with the guidelines made by the Treasurer.

Two types of ancillary funds can qualify for DGR status and income tax exempt status:

- Public AFs are a common structure for community and fundraising foundations. They must invite the public to contribute to the fund.
- Private ancillary funds are different to public ancillary funds, for example, they
  - are a structure for private groups such as businesses, families and individuals
  - cannot invite the public to contribute to the fund.

Both types of ancillary fund act only as intermediaries between donors and organisations that can receive tax deductible donations.

If your fund does not qualify as a public AF, refer to the **DGR table** to see if another category applies – for example, a private ancillary fund.

## **How to complete this schedule**

In this schedule, when we say:

- ‘will or instrument of trust’ this includes a fund’s trust deed
- ‘clause’ in the will or instrument of trust this includes a rule, section, paragraph or other element of the document.

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

You must complete this schedule in full. Schedules that are not completed in full will be returned to the applicant. If you cannot save a completed copy of this schedule, print a copy before closing the schedule.

If you need help completing this schedule, phone us on **1300 130 248**.

## Lodging your schedule

Make sure you have completed the declaration at the end of the schedule and print the completed schedule. Attach a:

- completed **Agreement to comply with the public ancillary fund guidelines** (NAT 74032)
- copy of your executed will or instrument of trust.

If you are:

- completing this schedule as part of the Australian Charities and Not-for-profits Commission (ACNC) charity registration application process, attach the completed schedule to the ACNC charity registration application form where indicated
- not completing this schedule as part of the ACNC charity registration application process
  - attach a completed **Application for endorsement as a deductible gift recipient** (NAT 2948)
  - Send the completed schedule to  
**Australian Taxation Office**  
**PO Box 3373**  
**PENRITH NSW 2740**

QC 25341

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We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet

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Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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