



Types of DGRs

Detailed information about types of charities.

Deductible Gift Recipient Registers Reform Transitional Provisions



Changes to Deductible Gift Recipient (DGR) categories from 1 January 2024.

DGR table – Deductible Gift Recipient categories



DGR table of categories able to obtain DGR endorsement.

DGRs required to be a registered charity



All general DGR categories are now required to be registered as a charity. Transitional periods may apply.

A – K



Detailed information about types of charities.

L – Z



Detailed information about types of charities.

DGRs required to be a registered charity

All general DGR categories are now required to be registered as a charity. Transitional periods may apply.

2 January 2024

Summary of changes

Legislation amended in September 2021 requires non-government deductible gift recipients (DGRs) to be a registered charity from 14 December 2021.

Charity registration is an existing requirement for the majority of general DGR categories. The amendment extends this requirement to the remaining DGR categories, except for ancillary funds or DGRs that are specifically listed in tax law.

These changes form part of the **Deductible gift recipient reform** announced by the government in December 2017. They are designed to improve the consistency of regulation, governance and oversight of DGRs in order to uphold community confidence and trust in the sector.

DGRs that were already endorsed on 14 December 2021, as well as certain applicants with a DGR application pending, were eligible for transitional arrangements. **Transitional arrangements** provided additional time to meet the new requirements and included an:

- automatic 12-month general transition period, giving DGRs until 14 December 2022 to become a registered charity
- additional 3-year extension in limited circumstances – this application period has now closed.

Requirements for DGR endorsement

From 14 December 2021, a requirement for DGR endorsement is that a fund, authority or institution must be one of the following:

- a registered charity
- an **Australian government agency**
- operated by a registered charity or an Australian government agency.

The requirement to be a registered charity or an Australian government agency does not apply for ancillary funds or DGRs specifically listed by name in tax law. See **DGR categories**.

Amended DGR categories

From 14 December 2021, the following updated general DGR categories require non-government organisations to be registered as a charity:

- public fund for hospitals
- public fund for public ambulance services
- public fund for religious instruction in government schools
- Roman Catholic public fund for religious instruction in government schools
- school building fund
- public fund for rural school hostel building
- approved research institute
- public fund for persons in necessitous circumstances
- fire and emergency services fund
- environmental organisation
- cultural organisation.

Transitional arrangements


DGRs that were already endorsed on 14 December 2021, as well as certain applicants with a DGR application pending, were eligible for transitional arrangements. Transitional arrangements provided additional time to meet the new requirements and included an:

- automatic 12-month general transition period, giving DGRs until 14 December 2022 to become a registered charity
- additional 3-year extension in limited circumstances.

Three-year extension

Eligible organisations had to apply for a 3-year extension **before** 14 December 2022 if they needed more time.

Approved organisations have up to 14 December 2025 to meet the new eligibility requirements for DGR endorsement.




The defined criteria used to assess the 3-year extension is outlined in the [DGR \(extended application date\) legislative instrument](#) .


Applications for DGR endorsement made after 14 December 2021

Non-government organisations that apply for DGR endorsement after 14 December 2021 must register as a charity before we will consider their endorsement application.

Registering as a charity

Before applying to be registered as a charity, refer to the ACNC website for:

- eligibility for [starting a charity](#) 
- [ongoing obligations](#)  to the ACNC
- a [registration checklist](#) .

To [apply for charity](#)  registration, you need to log in to the ACNC Charity Portal and complete the application.


As part of your application, you will need to provide copies of your governing documents in either a Word or PDF file format. Image files may cause issues and may delay your application.

Other changes affecting your endorsement

If your organisation has changed its main purpose, activities or governing documents, you may no longer be entitled to DGR endorsement.

Check your organisation's continued eligibility to be endorsed as a DGR by completing a [review of your DGR endorsement](#).

If your organisation is no longer eligible for DGR endorsement or it no longer requires it, you must notify us:

- Complete and submit the [Not-for-profit advice request \(PDF, 121KB\)](#)  form requesting cancellation of your DGR endorsement.
- The form must be completed by an authorised contact listed on the account and must specify the date of cancellation. We may contact you to discuss the cancellation request.
- We will cancel your organisation's DGR endorsement and issue a written confirmation noting the cancellation date of effect.

After DGR cancellation, your organisation will:

- no longer be entitled to receive tax-deductible donations or gifts
- be required to remove tax-deductible status from your organisation's website or other materials
- need to arrange for surplus income or assets to be distributed to another eligible DGR.

Revocation of DGRs ineligible for endorsement

To maintain DGR endorsement, affected entities had to, before 14 December 2022, either:

- register as a charity
- be an Australian government agency
- be operated by a registered charity or an Australian government agency.

If you didn't register as a charity, or were not granted a 3-year extension, your DGR endorsement has been revoked. If revoked, your organisation is:


- no longer entitled to receive tax-deductible donations or gifts

- required to remove tax-deductible status from their website or other materials
- required to distribute surplus gifts and donations to an eligible DGR.

If your DGR endorsement was revoked and you are dissatisfied with our decision, you can **lodge an objection**.

Next steps

Check your organisation's continued eligibility to be endorsed as a DGR, by completing a **review of your DGR endorsement**.

If your DGR endorsement was revoked, you must register as a charity with the ACNC before re-applying for your endorsement. The ACNC page, [Start a charity](#) , has useful information for charities.

If you have any questions about DGR endorsement, phone us on **1300 130 248** between 8:00 am and 6:00 pm, Monday to Friday.

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Our commitment to you

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

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

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.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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