



# Charitable services institution – schedule for deductible gift recipient applicants

Complete this schedule if your organisation is applying for endorsement as a deductible gift recipient under the category charitable services institution (item number 4.1.7).

For instructions on using this schedule, refer to [Charitable services institution – schedule for deductible gift recipient applicants](#) or search for QC18904 on [ato.gov.au](#)

## Completing this schedule

- Download a copy of the schedule to your computer and check that you can save information in the schedule
- Type directly into the schedule
- Place **X** in ALL applicable boxes
- You **must** answer all questions unless we tell you otherwise.

The example answers are provided to help you answer the questions and are not prescriptive.

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## Section A: Applicant information

1 Your organisation's Australian business number (ABN)

2 Your organisation's legal name

3 Provide your organisation's objects as they appear in its constituent or governing document

### Example answer

*Egarl Care's constitution sets out our objective in clause 3:*

*'The objective of the society is to help young people in the shire who are in need, and without limiting the ways of providing help, the society may: (a) provide training on avoiding skin cancer; (b) provide facilities for the homeless; and (c) provide services for disadvantaged and "at risk" youth.'*

- ❗ Objects might be called 'purposes', 'objectives', 'trusts' or 'aims' in your organisation's constituent or governing document. Do not include powers, such as the power to operate a bank account, hire employees or sell land, even if they are described as objects in your organisation's constituent or governing document.

4 Does your organisation have an internet site?

No

Yes  Provide your web address

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## Section B: Charity

To be a charitable services institution your organisation must be registered with the Australian Charities and Not-for-profits Commission (ACNC) as a charity.

### 5 Is your organisation registered with the ACNC as a charity?

No

Yes  Go to Section C.

### 6 Which of the following best describes your organisation?

Select ONE box only

Your organisation is currently applying for registration as a charity with the ACNC.

Your organisation would be entitled to registration with the ACNC as a charity but has not applied to the ACNC. Your organisation must be registered by the ACNC as a charity to qualify as a charitable services institution (item 4.1.7). To apply for registration as a charity with the ACNC, refer to [acnc.gov.au](http://acnc.gov.au)

Other – **do not complete this schedule.** Your organisation does not qualify as a charitable services institution (item 4.1.7).

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## Section C: Health promotion activities

➤ For more information on health promotion activities, refer to [Is your organisation a health promotion charity?](#)

### 7 Does your organisation undertake activities which promote the prevention or the control of diseases in human beings?

No  Go to Section D.

Yes

### 8 Describe the disease or diseases to which these activities are directed

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**Example answer**

*The disease Egarl Care works with is skin cancer.*

### 9 Describe how these activities promote the prevention or control of the disease or diseases

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**Example answer**

*Egarl Care runs sessions for young people on how to avoid the risks of developing skin cancer. We average 150 sessions to schools and community groups each year. These sessions will help to prevent the onset of the disease.*

### 10 Are these activities your organisation's principal activity?

No

Yes  **Do not complete this schedule.** Your organisation does not qualify as a charitable services institution (item 4.1.7). Your organisation can apply as a health promotion charity.

## Section D: Harm prevention activities

Harm prevention activities are activities that are promoting the prevention or control of behaviour that is harmful or abusive to human beings. Such behaviour is defined as emotional abuse, sexual abuse, physical abuse, suicide, self-harm, substance abuse and harmful gambling.

➤ For more information on harm prevention activities, refer to [Harm prevention charities](#).

### 11 Does your organisation undertake activities which promote the prevention or the control of behaviour that is harmful or abusive to human beings?

No  If you answered No at question 7, your organisation does not qualify as a charitable services institution (item 4.1.7).  
**Do not complete this schedule.**

If you answered Yes at question 7, go to **Section E**.

Yes  What are the areas for your organisation's activities? Place **X** in ALL applicable boxes.

Emotional abuse  Suicide  Substance abuse  Sexual abuse   
Self-harm  Harmful gambling  Physical abuse

### 12 Describe how your organisation's activities promote the prevention or control of these types of behaviour?

#### Example answer

*Egarl Care runs courses to train staff and volunteers for organisations that work with young people on how to identify and resolve issues of bullying in schools and community situations. We run a day-long course (on average 30 per year) and a suite of three-hour courses (on average 80 per year). See our program at [www.egarlcare.org.au/training-program.html](http://www.egarlcare.org.au/training-program.html)*

### 13 Are these activities your organisation's principal activity?

No

Yes  **Do not complete this schedule.** Your organisation does not qualify as a charitable services institution (item 4.1.7).  
Your organisation can apply as a harm prevention charity.

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## Section E: Public benevolence

➤ For more information on public benevolence, refer to [Is your organisation a public benevolent institution?](#)

### 14 Describe the activities undertaken by your organisation in providing direct relief of poverty, sickness, suffering, distress, misfortune, disability or helplessness.

Do not include activities you described in Section C and Section D above. In your description include who the activities are to assist, the nature of their needs, and how the activities help to meet those needs.

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#### Example answer

*Egarl Care operates a centre to provide temporary accommodation for homeless young people. The young people are referred to our centre by welfare agencies, and we give them accommodation for the short-term until their benefit comes through or they're able to get their own accommodation (see our policy at [www.egarlcare.org.au/homeless\\_policy.html](http://www.egarlcare.org.au/homeless_policy.html)). We can take up to four young people at a time, but average 0.8 per night.*

### 15 Describe the activities undertaken by your organisation which are NOT the providing of direct relief of poverty, sickness, suffering, distress, misfortune, disability or helplessness.

Do not include activities you described in Section C and Section D above.

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#### Example answer

*Each year Egarl Care runs a weekend art show of works by local young people. We usually have about 40 exhibits from up to 20 young artists. We don't have any other activities.*

### 16 Explain why the activities described in question 15 would not prevent your organisation from being a public benevolent institution.

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#### Example answer

*The art show is very small, especially compared to our temporary accommodation centre which operates all year round. All the materials and resources for the art show are donated so it costs us practically nothing to run. Also it helps to raise the profile of the good work Egarl Care is doing through the centre.*

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## Section F: **Winding-up and revocation of DGR status**

A pre-requisite for DGR endorsement is that your organisation is required – by law, its constituent documents or rules governing its activities – to transfer surplus gifts and deductible contributions to another gift deductible fund on winding up or revocation of DGR endorsement, whichever is the earlier.

➤ For more information, refer to [Winding up and revocation](#).

**17 Is your organisation required, by a law, its constituent documents or governing rules, to transfer the following on the earlier of winding-up or revocation of endorsement:**

- **surplus assets of the gift fund to another gift deductible fund**
- **surplus gifts, deductible contributions and any money received because of such gifts and contributions to another DGR?**

No  Do not complete this schedule. Your organisation does not qualify for endorsement as a deductible gift recipient.

Yes  Provide your winding-up and revocation of DGR status clause number. For Australian statutory bodies that are not required to include winding-up clauses, provide the title of statute.

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## Section G: Declaration

Before you submit this form, check that you have provided true and correct information.

### Penalties

Penalties may be imposed for giving false or misleading information.

### Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

Name of person completing this form

Position held

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

Mobile phone number

### Declaration

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

The information contained within this schedule is true and correct.

Date  <sup>Day</sup> /  <sup>Month</sup> /  <sup>Year</sup>

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## Lodging your schedule

If you are:

- completing this schedule as part of the 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, send the completed schedule with the [Application for endorsement as a deductible gift recipient](#) (NAT 2948) to

**Australian Taxation Office**

**PO Box 3373**

**PENRITH NSW 2740**