



**Australian Government**

**Department of the Environment**

# Department of the Environment

## Submission

**House of Representatives Standing Committee on the Environment**

**Inquiry into the administration, transparency and effectiveness of the  
Register of Environmental Organisations under the *Income Tax  
Assessment Act 1997***



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## INTRODUCTION

The Department of the Environment welcomes the opportunity to provide this submission to the House of Representatives Standing Committee on the Environment.

The role of the Department is to advise on and implement environmental policy to support the Australian Government in achieving a healthy environment, strong economy, and thriving community now and for the future.

This submission relates to the Department's management of the Register of Environmental Organisations, and addresses the terms of reference for the Inquiry through a review of the historical and operating context of the Register and its administrative framework and processes.

The Register is a long-standing part of Australia's taxation system and it is timely to review its operation to ensure that it is achieving the aims for which it was originally established. The Department welcomes any recommendations to ensure that its administration is as streamlined as possible, whilst allowing proper oversight of organisations who are receiving the benefit from being on the Register.

The Department notes that it is just one agency involved in issues related to the Register. The *Income Tax Assessment Act 1997*, under which the Register is established, is administered by the Department of the Treasury. The Assistant Treasurer, as the delegate of the Treasurer, is also a joint decision-maker with respect to the Register. The Australian Taxation Office and the Australian Charities and Not-for-profits Commission have separate responsibilities for regulating charity organisations and eligibility for income-tax and other exemptions for some organisations listed on the Register.

## OVERVIEW

The Register of Environmental Organisations is a Commonwealth tax deductibility scheme for environmental organisations enabled under *Income Tax Assessment Act 1997*. It allows eligible organisations to be endorsed as Deductible Gift Recipients by the Australian Taxation Office.

Deductible Gift Recipient status means donations made to these organisations will be tax deductible for the donor.

The Act requires that the Department of the Environment maintains the Register, and to add or remove environmental organisations and their public funds by joint direction of the Minister for the Environment and the Assistant Treasurer, acting for and on behalf of the Treasurer. To be eligible for entry to the Register, organisations must have a principal purpose of either:

- the protection and enhancement of the natural environment or of a significant aspect of the natural environment;
- or
- the provision of information or education, or the carrying on of research, about the natural environment or a significant aspect of the natural environment.

Deductible Gift Recipient status through the Register is separate from an organisation's status as a charity and eligibility for income-tax and other exemptions, which are administered by the Australian Charities and Not-for-Profits Commission and the Australian Taxation Office.

As at December 2014 there were 588 organisations listed on the Register (see [Attachment A](#)). Additionally, 13 of the 23 organisations listed by name in the *Income Tax Assessment Act 1997* (see [Attachment B](#)) are also considered in this submission as they are environmental organisations.

The remaining 10 organisations<sup>1</sup> (National Trust entities and the Mawson's Huts Foundation) are not viewed as environmental organisations equivalent to those on the Register and so do not have any requirements placed on them under the tax legislation to report to the Department. They are not discussed further in this submission.

The 13 environment organisations named in the legislation are related and relevant in that they are environmental organisations that have Deductible Gift Recipient status and up until 2013 had the same reporting requirements as those on the Register of Environmental Organisations.

## BACKGROUND TO THE ESTABLISHMENT OF THE REGISTER OF ENVIRONMENTAL ORGANISATIONS

On 26 October 1966, the *Income Tax Assessment Act 1936* was amended to include the Australian Conservation Foundation as an organisation which is able to receive tax deductible donations (Deductible Gift Recipient status). In 1978, the Worldwide Fund for Nature Australia was included in

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<sup>1</sup> National Trust of Australia (NSW), National Trust of Australia (Victoria), National Trust of Queensland, National Trust of South Australia, National Trust of Australia (WA), National Trust of Australia (Tasmania), National Trust of Australia (Northern Territory), National Trust of Australia (ACT), Australia Council of National Trusts, and Mawson's Huts Foundation Limited.

the legislation, and in 1982, 10 additional organisations were added. A further organisation was included in 1990, bringing the total to 13 (see [Attachment B](#)).

Prior to the introduction of the Register, conservation groups made representations to Government that Deductible Gift Recipient status was the preferred form of additional Commonwealth assistance to voluntary conservation organisations. As each additional organisation to receive tax deductible status required legislative amendment, this significantly constrained additional organisations from obtaining tax deductible status.

Due to this limitation, those organisations that were listed by name in legislation entered into informal arrangements with other organisations to collect donations on their behalf and therefore allow donors to claim a deduction for their donation.

To increase transparency of access to the gift provisions of the *Income Tax Assessment Act 1936*, and enhance the fundraising ability of conservation groups, the Register of Environmental Organisations was announced in the 1992–93 Budget. It became effective from 24 December 1992 allowing the donors to claim tax deductions and removed the capacity of organisations named in the *Income Tax Assessment Act 1936* to accept donations intended for other organisations.

## TIMELINE

Year	Event
1966	Listing of the Australian Conservation Foundation by name in the <i>Income Tax Assessment Act 1936</i> as the first environmental body to receive Deductible Gift Recipient status
1978	Listing of the Worldwide Fund for Nature by name in the <i>Income Tax Assessment Act 1936</i>
1982	Ten organisations listed by name in the <i>Income Tax Assessment Act 1936</i>
1990	Landcare Australia Limited listed by name in the <i>Income Tax Assessment Act 1936</i>
1992	Announcement of the creation of the Register as part of the 1992–93 Budget. 24 December 1992 effective commencement date. Guidelines were developed by the Department with the Australian Taxation Office and released.
1993	Supplementary guidelines on establishing a public fund were released.
1994	Revised Guidelines released to correct, update, and streamline the original Guidelines.
1995	Addendum to the Guidelines outlining a provisions policy on the eligibility of Trusts.
1997	Introduction of the <i>Income Tax Assessment Act 1997</i>
2000	Two Ministerial Rules for the Register of Environmental Organisations were introduced regarding auditing requirements and the requirements to notify changes to the relevant public fund. Introduction of the Australian Business Number system.
2003	Joint ministerial endorsement and release of the Register of Environmental Organisation Guidelines for the assessment of applications.
2013	Introduction of the Australian Charities and Not-for-Profits Commission and <i>Charities Act 2013</i>
2015	House of Representatives Inquiry into the Register

## ORGANISATIONS CURRENTLY LISTED BY NAME IN THE *INCOME TAX ASSESSMENT ACT 1997*

As stated above, there are 13 environmental organisations<sup>2</sup> of relevance included in the 23 organisations that are listed by name in section 30-55 of the *Income Tax Assessment Act 1997*. These relevant listings occurred prior to the introduction of the Register of Environmental Organisations.

As these organisations are listed by name in the Act, they are not considered to be listed on the Register and are not subject to the Register provisions of Subdivision 30-E of the Act which contains the requirements on the operation of the Register. This means, for example, that they do not have to establish and maintain a public fund, do not need to meet the Register's principal purpose test and there is no requirement that the tax deductible donations be only expended for the principal purpose of the organisation.

These 13 organisations had been subject to a requirement to provide details to the Secretary of the Department about donations received each year and to have a policy of not acting as a mere conduit in the collection of donations on behalf of other organisations.<sup>3</sup> Since the introduction of the *Charities Act 2013* only those of the 13 which are not Registered Charities need to provide details of donations received to the Secretary.<sup>4</sup> Of the 13, 12 are registered charities and so have not been required by law to report to the Secretary since 2013.

It should be noted that compliance options with respect to organisations named in the legislation is limited. The Department has no sanctions available, and the only way to remove Deductible Gift Recipient status is to amend the legislation.

## CHARITABLE STATUS

Deductible Gift Recipient status through the Register of Environmental Organisations is separate and different to an organisation's status as a 'charity'. A registered charity is potentially eligible for income-tax exemptions, Goods and Services Tax concessions and Fringe Benefits Tax rebates. These tax concessions are administered by the Australian Charities and Not-for-profits Commission and the Australian Taxation Office.

Being a registered charity does not give an organisation Deductible Gift Recipient status and not all organisations with Deductible Gift Recipient status are registered charities.

While these are separate classifications and provide distinct tax concessions, as of December 2014 over 75 per cent of the 588 registered environmental organisations were also registered charities, as are 12 of the 13 organisations listed by name in the tax legislation.

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<sup>2</sup> Australian Conservation Foundation Incorporated, Greening Australia Limited, Landcare Australia Limited, National Parks Association of New South Wales, Victorian National Parks Association Incorporated, Trust for Nature (Victoria), National Parks Association of Queensland, Nature Conservation Society of South Australia Incorporated, Nature Foundation SA Incorporated, Western Australian National Parks and Reserves Association Incorporated, Tasmanian Conservation Trust Incorporated, National Parks Association of the Australian Capital Territory Incorporated, and World Wide Fund for Nature

<sup>3</sup> s 30-60(b) *Income Tax Assessment Act 1997*

<sup>4</sup> s30-60(a) *Income Tax Assessment Act 1997*

Under the *Charities Act 2013* at section 12 the definition of charitable purpose includes:

(1) (j) the purpose of advancing the natural environment. (The term 'advancing' is further defined to include "protecting, maintaining, supporting, researching and improving"<sup>5</sup>),

(l) the purpose of promoting or opposing a change to any matter established by law, policy or practice in the Commonwealth, a State, a Territory or another country, if:

(i) in the case of promoting a change—the change is in furtherance or in aid of one or more of the purposes mentioned in paragraphs (a) to (k);

(ii) in the case of opposing a change—the change is in opposition to, or in hindrance of, one or more of the purposes mentioned in those paragraphs;

(3) For the purposes of this section, it does not matter whether a purpose is directed to something in Australia or overseas.

This is different to the requirements for listing on the Register, administered by the Department which state that organisations must have a principal purpose of either:

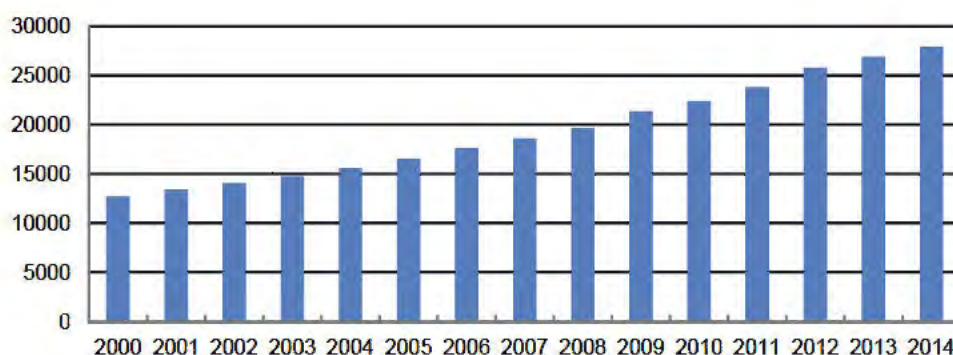
- the protection and enhancement of the natural environment or of a significant aspect of the natural environment; or
- the provision of information or education, or the carrying on of research, about the natural environment or a significant aspect of the natural environment.

## DEDUCTIBLE GIFT RECIPIENT STATUS

The ability to receive tax-deductible donations is a long-standing source of financial support for the not-for-profit sector to further its philanthropic activities and objectives.

There are 51 Deductible Gift Recipient categories in the *Income Tax Assessment Act 1997*. Of these, 47 are administered by the Australian Tax Office. As at December 2014, almost 28,000 organisations held Deductible Gift Recipient status with the overwhelming majority (91 per cent) endorsed under categories administered by the Australian Taxation Office.

Figure 1: Number of organisations with Deductible Gift Recipient status<sup>6</sup>



<sup>5</sup> s3(1) of the *Charities Act 2013*

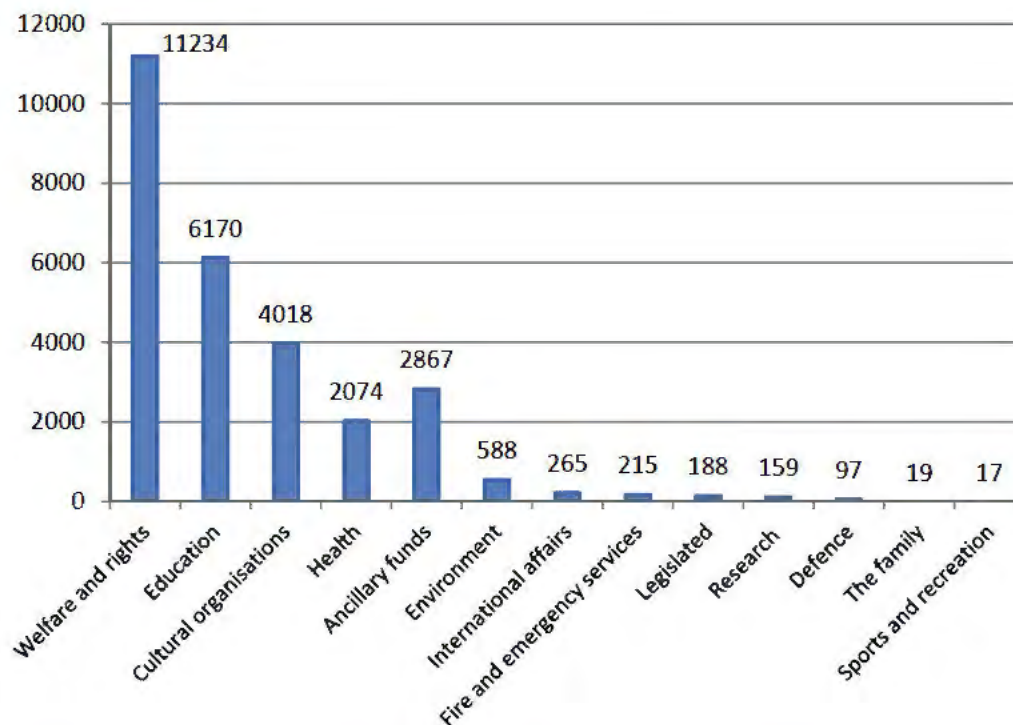
<sup>6</sup> Source: Australian Taxation Office

Across all categories, the number of organisations with Deductible Gift Recipient status has been growing steadily, at around 6 per cent a year.

Donations by individuals as a percentage of their income has remained fairly constant. In 1990, donations to those in all categories as a percentage of total individual income was 0.2 per cent; it rose to a peak in 2007-08 at 0.4 per cent and returned to current levels of 0.3 per cent of total income.<sup>7</sup>

The 51 categories of Deductible Gift Recipient status span a broad range of organisations with the most common including public benevolent institutions, health promotion charities, school or college building funds and public libraries.

**Figure 2: Organisations by broad Deductible Gift Recipient status<sup>8</sup>**



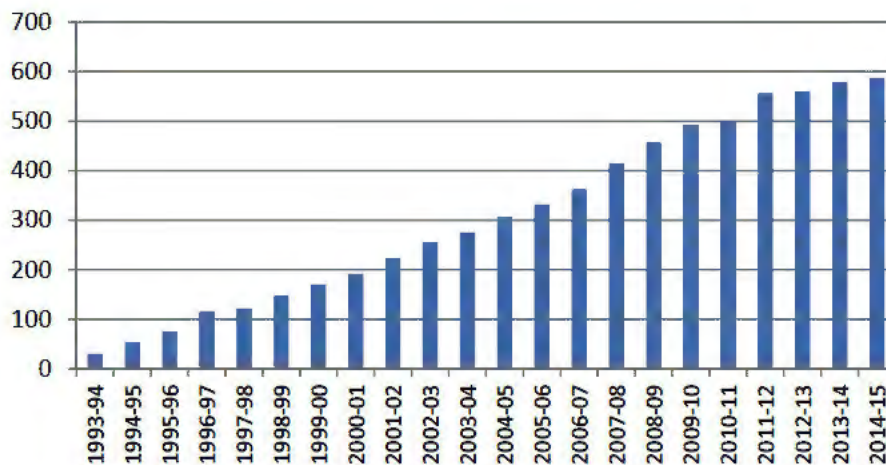
There were 588 organisations on the Register of Environmental Organisations in December 2014, representing 2 per cent of all organisations with Deductible Gift Recipient status. The Register is one of four Deductible Gift Recipient categories not assessed through the Australian Taxation Office. The other three registers<sup>9</sup> are the:

- Register of Cultural Organisations under the Minister for the Arts - 1486 registered organisations
- Register of Harm Prevention Charities under the Minister for Social Services – 77 registered organisations, and
- Overseas Aid Gift Deduction Scheme under the Minister for Foreign Affairs – 237 registered organisations

<sup>7</sup> Source: Australian Taxation Office, 2014

<sup>8</sup> Source: Australian Taxation Office, 2014

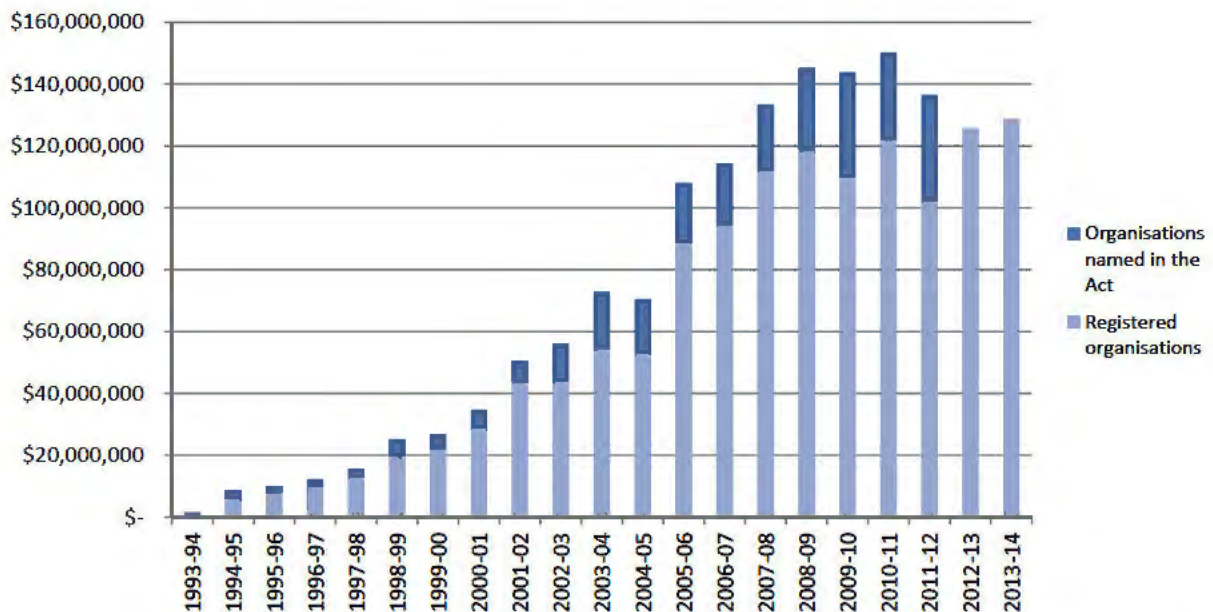
<sup>9</sup> Registrations as at December 2014.

**Figure 3: Number of organisations on the Register of Environmental Organisations**

The number of organisations on the Register has grown steadily over time, although the rate of increase has slowed over the past four years.

#### DONATIONS COLLECTED BY ORGANISATIONS

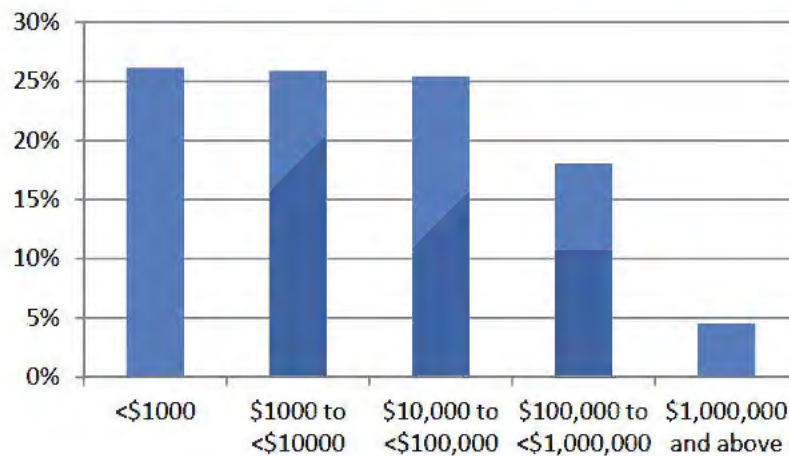
From the introduction of the Register in 1992-03 to 2013-14, registered organisations have reported collecting over \$1.3 billion in donations. The 13 environmental tax organisations listed by name in the tax legislation have reported collecting a further \$269 million between 1993-94 and 2011-12. As noted earlier, organisations named in the legislation have not been required to report to the Department since 2013.

**Figure 4: Total donations received by organisations on the Register and those named in the Act<sup>10</sup>**

Figures 3 and 4 show increases in both the number of registered organisations and the total reported donations to these organisations over time. The rate of increase has slowed over the past four years.

<sup>10</sup> From 2012-13 organisations named in the Act that were registered charities were no longer required to report to the Department. Refer footnote 1 for a list of organisations named in the Act.

Figure 5: Percentage of registered organisations and the value of donations received in 2013-2014



Looking at the donations received by those registered organisations that reported, three quarters of them collected total donations of less \$100 000. Just over a quarter of organisations collected less than \$1000. Total reported donations for 2013-14 was \$128.8 million. At the other end, just under 5 per cent of organisations received total donations valued at over \$1 million.

Figure 6: Percentage of donations collected by the 30 largest donations collectors

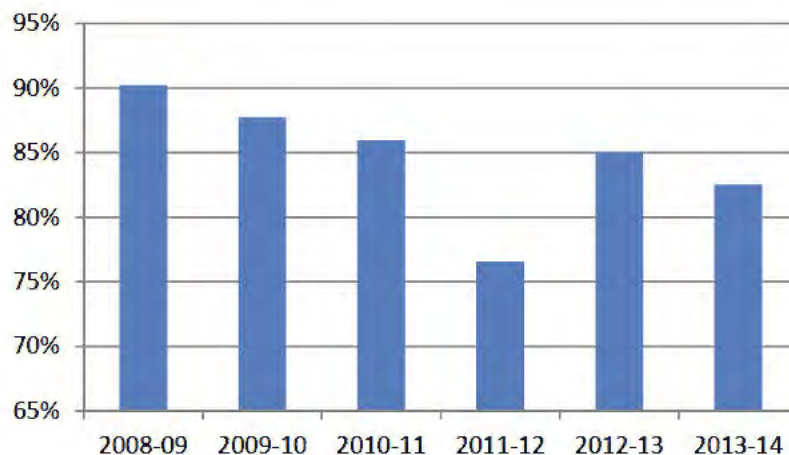


Figure 6 looks at the 30 registered organisations reporting the largest donations collection as a percentage of the total reported donations over the past six years. In 2008-09, 30 organisations collected 90 per cent of the total reported donations. This has decreased over time with the top 30 organisations accounting for 83 per cent of total in 2013-14. This suggests some redistribution of the total donations across the 2008-09 to 2013-14 period.

#### DONATIONS FOR ACTIVITIES COMPLETED OUTSIDE AUSTRALIA

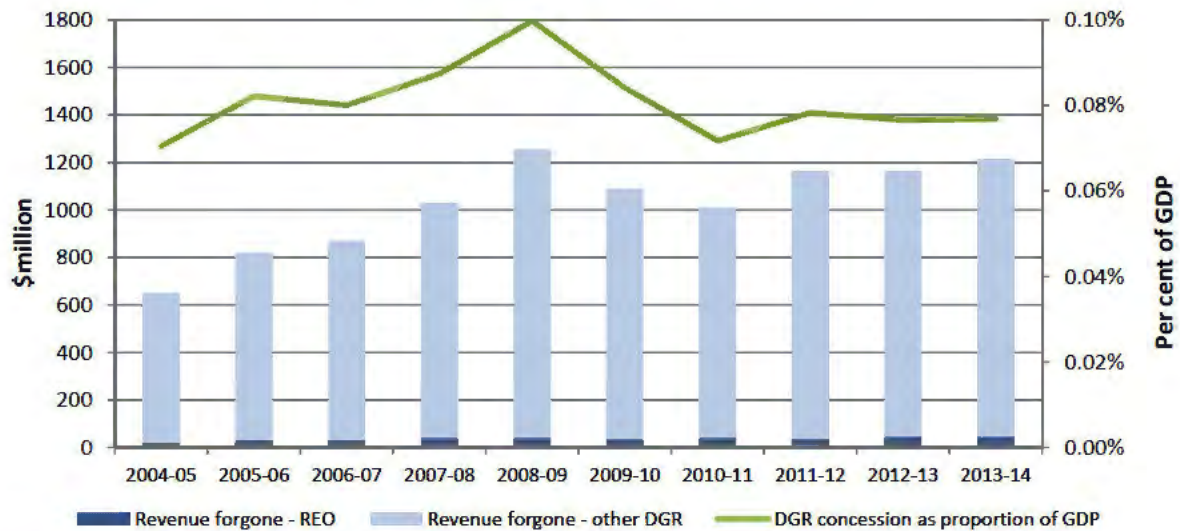
Current guidelines and legislation do not limit the use of funds generated through the Register to the protection of the Australian environment. For the 2013-14 reporting period, organisations were asked to report on the percentage of expenditure supporting activities conducted outside of Australia.

Of the 432 that have reported to date, 384 organisations indicated that they conducted no activities outside of Australia. Of the 48 who reported overseas activities, 16 allocated more than 75 per cent of their expenditure overseas.

## IMPACTS ON GOVERNMENT REVENUE

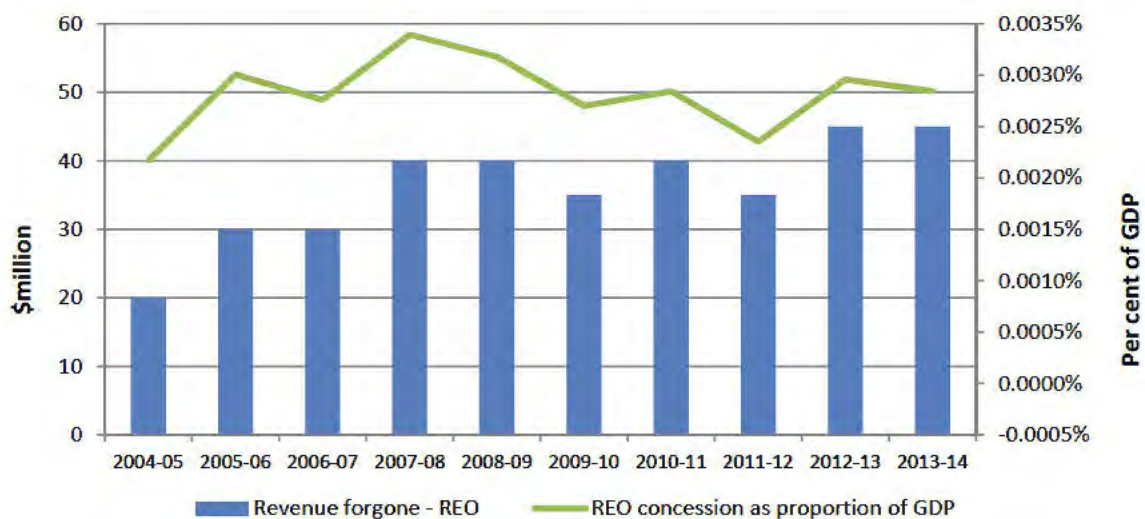
The *Tax Expenditures Statement 2014* reported total deductions of \$1.2 billion in 2013-14 for gifts to organisations across all 51 categories of Deductible Gift Recipient status. As a proportion of nominal GDP, the size of the tax expenditure has remained broadly stable over recent years.

Figure 10: Total estimated cost of Deductible Gift Status and as a proportion of GDP<sup>11</sup>



Consideration of the forgone revenue attributable to the Register shows a similarly stable pattern to that shown for all Deductible Gift Recipient categories – with an average at around 0.003 per cent of nominal GDP over the last 10 years.

Figure 11: Estimated cost of the Register of Environmental Organisations Deductible Gift Status



Of the \$128.8 million reported donations received by registered environmental organisations in 2013-14, the tax revenue foregone estimated by Treasury is \$45 million. Assuming all deductions are claimed, the Register of Environmental Organisations accounts for 3.7 per cent of total reported foregone revenue from all Deductible Gift Recipient categories.

<sup>11</sup> Source for Figures 10 and 11: Treasury and Tax Expenditure Statements 2007-2014

Evidence suggests that a substantial proportion of donors, particularly donors of smaller amounts and those with lower incomes, do not claim an income tax deduction for their donations.<sup>12</sup> With this in mind, \$45 million is likely to be an upper estimate of foregone revenue.

## OPERATION OF THE REGISTER: ELIGIBILITY REQUIREMENTS

The Minister administering the *Environment Protection and Biodiversity Conservation Act 1999* is responsible for decisions relating to the Register under the *Income Tax Assessment Act 1997*.<sup>13</sup> The Minister for the Environment, the Hon Greg Hunt MP, is currently the responsible Minister.<sup>14</sup>

An organisation can only be entered onto the Register if both the Minister for the Environment and the Treasurer (currently, the Assistant Treasurer, acting for and on behalf of the Treasurer for Register matters), issue a direction to the Environment Secretary to do so.<sup>15</sup> Under the *Income Tax Assessment Act 1997*, this direction can only be made if the Minister for the Environment has notified the Treasurer in writing that he or she is satisfied the organisation is an environmental organisation.<sup>16</sup> The Secretary of the Department must keep a register of environmental organisations.<sup>17</sup>

For an organisation to be an 'environmental organisation', the Minister for the Environment must be satisfied that it meets the membership, structure and compliance requirements outlined in the *Income Tax Assessment Act 1997* (see [Attachment C](#)) and further outlined in the following pages.

The Register's Guidelines and Application form are also at [Attachments D and E](#) for the Committee's reference. The Guidelines cannot impose additional requirements on organisations to those which are set out in the *Income Tax Assessment Act 1997* and any ministerial rules made under section 30-265(4).

The Minister and Treasurer must "have regard to the policies and budgetary priorities of the Commonwealth Government" in deciding whether to list an organisation on the Register.<sup>18</sup> There is no definitive list or definition of applicable 'policies and budgetary priorities'.

As with any administrative decision making, the Ministers are bound by standard administrative decision making principals, including procedural fairness. Administrative decisions made in relation to the Register are subject to judicial review through the provisions of the *Administrative Decisions (Judicial Review) Act 1977*. There is no ability for a decision of the Minister or the Assistant Treasurer, acting on behalf of the Treasurer, to be internally reviewed and any decisions in relation to the Register are not subject to merits review by the Administrative Appeals Tribunal. The Tribunal can only review a decision if an Act or Regulation specifically provides for the Tribunal review of the decision.

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<sup>12</sup> See, e.g., *Giving Australia Report*, Department of Family and Community Services, 2005.

<sup>13</sup> s995-1(1) *Income Tax Assessment Act 1997*

<sup>14</sup> Administrative Arrangements Order as dated 23 December 2014

<sup>15</sup> "Environment Secretary" means the Secretary of the Department administered by the Minister for the Environment (s995-1(1) *Income Tax Assessment Act 1997*)

<sup>16</sup> s30-280(2) *Income Tax Assessment Act 1997*

<sup>17</sup> s30-255 *Income Tax Assessment Act 1997*

<sup>18</sup> s30-280(4) *Income Tax Assessment Act 1997*

There is no such provision in the *Income Tax Assessment Act 1997* (Cth) for decisions in relation to the Register, and as such, decisions made in relation to the Register are not subject to merits review.

#### LIAISON WITH THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION

When organisations register with the Australian Charities and Not-for-profits Commission, they can indicate their interest in applying for listing on the Register of Environmental Organisations with the Department. The Department sends a follow up email to every organisation that selects this option. Each organisation needs to apply separately to the Department, as the Australian Charities and Not-for-profits Commission does not currently collect all the information required to assess an organisation's eligibility for listing on the Register.

#### ABIDE BY MINISTERIAL RULES

Organisations seeking listing on the Register must agree to comply with any rules that the Minister and Treasurer make to ensure that gifts made to the fund are used only for its principal purpose.<sup>19</sup> Section 30-265(4) allows the Minister for the Environment and the Treasurer to make rules "that ensure that gifts made to the fund are used only for its principal purpose". The current ministerial rules are at [Attachment F](#). The rule making power would not, for instance, authorise the making of rules which modify the principal purpose set out in section 30-265(1).

The Department considers that there are a number of ways to demonstrate that an organisation has agreed to comply with any rules that the Minister and Treasurer may make. The most easily recognised way of demonstrating that the organisation has agreed to do so is to state this in the organisation's constitution. The Register's Guidelines provide a model rule in this regard. Other ways this can be satisfied include providing information about its policies on the organisation's website.

In this way we are explicitly relying on governance of the institution and public accountability to enforce compliance with these rules.

#### PRINCIPAL PURPOSE OF THE ORGANISATION

All organisations listed on the Register of Environmental Organisations must meet the 'principal purpose' test as set out in the *Income Tax Assessment Act 1997*. An organisation's principal purpose must be either:

- a) the protection and enhancement of the natural environment or of a significant aspect of the natural environment;
- OR
- b) the provision of information or education, or the carrying on of research, about the natural environment or a significant aspect of the natural environment.<sup>20</sup>

The Department primarily looks at the objects/purposes in the organisation's founding documents and the description of its activities when examining an organisation's principal purpose. Where there are concerns, the organisation's control, history and activities may also be relevant to determining what its

<sup>19</sup> s30-265(4) *Income Tax Assessment Act 1997*

<sup>20</sup> s30-265(1) *Income Tax Assessment Act 1997*

principal purpose is. To examine these factors, the Department may undertake research, request further information from the applicant and conduct business searches (such as ASIC extracts).

The term 'principal' is not defined in the *Income Tax Assessment Act 1997*. The Macquarie Dictionary defines 'principal' as 'something of principal or chief importance'. It is considered that an organisation's principal purpose must be the chief or main purpose, but not necessarily the sole purpose.

The test for inclusion on the Register is in terms of "purpose". This is similar to the test for the Register of Cultural Organisations.<sup>21</sup> This contrasts with the test concerning entry on to the Register of Harm Prevention Charities which looks at the principal activity of the organisation.<sup>22</sup>

The following sections consider each limb of the principal purpose test.

#### A) PROTECTION AND ENHANCEMENT OF THE NATURAL ENVIRONMENT

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The *Income Tax Assessment Act 1997* does not define the term 'natural environment'. However, the Explanatory Memorandum to the *Taxation Laws Amendment Bill (No. 5) 1992* and the *Income Tax (Dividends and Interest Withholding Tax) Bill 1992* provide some guidance on the intended meaning of the term in the context of the Register, which is extracted below:

*Environment in this context is the **natural** environment and includes all aspects of the natural surroundings of humans. The term **natural** to describe 'environment' is used here to make a distinction between this type of environment and other types of the environment, such as the 'built', 'cultural' and 'historic' environments.*

*The 'natural environment' would exclude, for example, constructions such as the retaining walls of dams; cultivated parks and gardens; zoos and wildlife parks, except those parks and zoos principally carried on for the purposes of species preservation; and heritage properties.*

*The 'natural environment' and concern for it would include, for example, significant natural areas such as rainforests; wildlife and their habitats; issues affecting the environment such as air and water quality, waste minimization, soil conservation, and biodiversity; and promotion of ecologically sustainable development principles.*

The purpose of protecting and enhancing the natural environment, or a significant aspect of the natural environment, is very broad. This is reinforced by the Explanatory Memorandum extracted above. For example, the reference to 'promotion of ecologically sustainable development principles' suggests that a principal purpose of protection and enhancement includes activities beyond on-ground works and extends to the promotion of more general principles and policies.

#### B) PROVISION OF INFORMATION OR EDUCATION

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The alternate limb of the principal purpose test at section 30-265(1)(b) of the *Income Tax Assessment Act 1997* requires that the provision of information or education (or carrying on of research) be **about** the natural environment or a significant aspect of it. There is no express limitation in the *Income Tax*

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<sup>21</sup> s 30-300(2) *Income Tax Assessment Act 1997*

<sup>22</sup> s30-289(1) *Income Tax Assessment Act 1997*

*Assessment Act 1997* as to whether the provision of information or education (or carrying on of research) must be aimed at achieving the protection and enhancement of the natural environment.

Taking into account the broader statutory context of the Register, the Department considers that the provision of information or education, or the carrying on of research, should ultimately be directed at some positive benefit relating to the protection of the natural environment.

## TYPES OF ORGANISATIONS ELIGIBLE FOR LISTING ON THE REGISTER

In order to be listed on the Register, an organisation must be:

- a) a body corporate; or
- b) a co-operative society; or
- c) a trust; or
- d) an unincorporated body established for a public purpose by the Commonwealth, a State or a Territory.<sup>23</sup>

At December 2014, of the 588 Registered environmental organisations there were 511 bodies corporate, one cooperative society and 76 trusts.

While not on the Register of Environmental Organisations, of the 13 environment organisations named in the legislation, all are bodies corporate.

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### BODIES CORPORATE

A body corporate usually refers to an organisation that is incorporated under the laws of the Commonwealth (usually under the *Corporations Act 2001* (Cth) through the Australian Securities and Investments Commission) or under the laws of the State or Territory in which it is based (e.g. under one of the various Incorporated Associations Acts). Eighty seven per cent of organisations currently listed fall within this category.

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### COOPERATIVES

A co-operative society is an organisational structure where the organisation is owned, controlled and used by members. A cooperative can be either a trading or a non-trading entity and will face different legal requirements depending on type. As noted, there is one cooperative society currently listed on the Register.

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### TRUSTS

A trust is an obligation imposed on a person (a trustee) to hold property or assets (such as business assets) for the benefit of others (beneficiaries). There are many different types of trusts. For the purposes of the Register, the Deed of Trust must establish an organisation (i.e. the trust) which maintains a public fund; it is not sufficient for the Deed of Trust to only establish a public fund to be managed by the trustee.

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<sup>23</sup> s 30-260 *Income Tax Assessment Act 1997*

Trusts are not required to meet the membership requirements set out for other organisations in the legislation.

'For-profit' entities are able to operate as Trustees for Registered Environmental Organisations and Trustees are not restricted in charging fees for the management of the Trust.

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#### UNINCORPORATED BODY ESTABLISHED FOR A PUBLIC PURPOSE

There are no unincorporated bodies established for a public purpose by the Commonwealth, a State or a Territory currently listed on the Register.

#### REQUIREMENTS FOR BODY CORPORATE ORGANISATIONS AND COOPERATIVE SOCIETIES

In order to be registered a body corporate (except a statutory authority) or a cooperative society the membership of the organisation must:

- a) consist principally of bodies corporate; or
- b) consist of a minimum of 50 members who are individuals that are regarded as financial members and entitled to vote at a general meeting of the organisation.<sup>24</sup>

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

If an organisation does not meet (a) or (b) above, it will only be eligible for entry on the Register if the Minister decides that the organisation does not have to meet these minimum membership requirements due to special circumstances.<sup>25</sup> The *Income Tax Assessment Act 1997* does not define 'special circumstances' so the Minister has a wide discretion in granting exemptions. Such exemptions have only been granted on one occasion in the past decade.

The choice of organisation structure can affect the ability of the organisation to meet this requirement. Take for example, an Australian Proprietary Company, Limited By Shares. Under Section 45A of the *Corporations Act 2001* (Cth), a proprietary company must have no more than 50 non-employee shareholders. This restriction creates practical difficulties in meeting the membership requirements of Section 30–275 of the Act.

The Department assesses membership requirements based on the declaration of membership provided by the applicant. Should statistical returns not declare requisite membership numbers the Department may seek a copy of the organisation's membership register.

#### ESTABLISHING AND MAINTAINING A PUBLIC FUND

Organisations on the Register are required to establish and maintain a public fund in Australia<sup>26</sup> that meets the requirements of section 30-130 of the *Income Tax Assessment Act 1997*, or would meet

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<sup>24</sup> s30-275 *Income Tax Assessment Act 1997*

<sup>25</sup> s30-275(c) *Income Tax Assessment Act 1997*

<sup>26</sup> s30-15 (2) *Income Tax Assessment Act 1997*

those requirements if the environmental organisation were a fund, authority or institution.<sup>27</sup> These requirements do not apply to those organisations named in the legislation.

*Taxation Ruling TR 95/27 Income tax: public funds* provides more detail on what is required for a fund to be recognised as “public”:

- a) the objects of the fund must be clearly set out and reflect the purpose of the fund;
- b) gifts to the fund must be kept separate from any other funds of the organisation. A separate bank account and clear accounting procedures are required;
- c) receipts must be issued in the name of the fund;
- d) the public must be invited to contribute to the fund;
- e) the fund must operate on a non-profit basis. Moneys must not be distributed to members of the managing committee or trustees of the fund except as reimbursement for out-of-pocket expenses incurred on behalf of the fund or proper remuneration for administrative services;
- f) the fund must be managed by members of a Committee, a majority of whom have a degree of responsibility to the general community (this requirement does not apply to funds established and controlled by governmental or quasi-governmental authority); and
- g) should the fund be wound-up, any surplus money or other assets must be transferred to some other fund on the Register.

The Department has prepared model rules for the management of public funds to help applicants meet these requirements. Organisations are encouraged to use these rules in their governing document.

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## USE AND COLLECTION OF DONATIONS

Organisations must only use the public fund for the principal purpose outlined at section 30-265(1) of the *Income Tax Assessment Act 1997*.<sup>28</sup>

Organisations must continue to seek donations and collect from the public. The requirement to collect tax-deductible donations from the public stems from *Taxation Ruling TR 95/27 Income tax: public funds* which states, *inter alia*, for a fund to be recognised as ‘public’:

- the public must be invited to contribute to the fund; and
- the public, or a significant part of it, does in fact contribute to the fund.

## NOT ACTING AS A CONDUIT

Organisations on the Register must have a policy of not acting as a mere conduit for the donation of money or property to other organisations, bodies or persons.<sup>29</sup>

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<sup>27</sup> s30-265(2) *Income Tax Assessment Act 1997*

<sup>28</sup> s30-130(2) *Income Tax Assessment Act 1997*

Mere conduit is a concept that is not defined in the *Income Tax Assessment Act 1997*. The intention behind section 30-270(2) is explained in the Explanatory Memorandum to the *Taxation Laws Amendment Bill (No. 5) 1992* which introduced the Register's provisions:

*In other words, an organisation's policy must state that any allocation of funds or property to other organisations, bodies or persons will be made in accordance with the established objectives of the organisation and not be influenced by the expressed preference or interest of a particular donor to the organisation. Organisations cannot act as a mere collection agency for moneys intended by a donor to be transferred onto other preferred organisations, bodies or persons.*

Accordingly, the Explanatory Memorandum suggests there are two parts to this test:

- whether the organisation is influenced by the preference of the donor in its application of donated funds; and
- only exists for the purpose of donating funds to another organisation.

The Department considers that there are a number of ways to demonstrate that an organisation has a policy of not acting as a mere conduit for the donation of money or property to other organisations, bodies or persons. The most easily recognised way of demonstrating that there is such a policy is to state this in the organisation's constitution in relation to how it receives and expends funds. The Register's Guidelines provide a model rule in this regard which organisations are encouraged to use. Other ways this can be satisfied include providing information about its policies on the organisation's website or making it clear to donors on donation forms about its policies in this regard.

#### NO PAYMENT OF PROFITS TO ITS MEMBERS

An organisation on the Register must not pay any of its profits or financial surplus, or give any of its property, to its members, beneficiaries, controllers or owners (as appropriate).<sup>30</sup>

#### SURPLUS ASSETS TO BE TRANSFERRED ON WINDING UP

Organisations on the Register must have rules providing that if the public fund is wound up any surplus assets of the fund are to be transferred to another fund that is on the Register.<sup>31</sup>

#### REPORTING

Organisations on the Register must agree to give the Secretary of the Department, within a reasonable period after the end of each financial year, statistical information about gifts made to the public fund during that financial year.<sup>32</sup>

The Department considers that there are a number of ways to demonstrate that an organisation has agreed to provide such statistical information. The most easily recognised way of demonstrating that

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<sup>29</sup> s 30-270(2) of the *Income Tax Assessment Act 1997*

<sup>30</sup> s30-270(1) of the *Income Tax Assessment Act 1997*

<sup>31</sup> s30-270(3) of the *Income Tax Assessment Act 1997*

<sup>32</sup> s 30-270(4) *Income Tax Assessment Act 1997*

there is such agreement is to state this in the organisation's constitution. The Register's Guidelines provide a model rule in this regard which organisations are encouraged to use. Other ways this can be satisfied include providing information about its policies on the organisation's website.

Section 30-270(4) of the *Income Tax Assessment Act 1997* only refers to the fact that an organisation must have 'agreed' to provide statistical information, as opposed to the practical effect that it 'must provide' such statistical information. The current ministerial rule in relation to statistical returns however does ensure that organisations must not only agree, but must provide a statistical return to the Department.

Where an organisation is listed on the Register, and is also a Registered Charity with the Australian Charities and Not-for-profits Commission, they are currently required to report to both the Secretary and the Commission. Some of the reported information is duplicative; this can be addressed through collaboration between the relevant agencies.

The statistical reporting form for the Register has evolved over time. The forms from 2012, 2013 and 2014 are at **Attachments G, H and I** for the Committee's convenience.

- Organisations are required to declare donations received and expenditure from the Public Fund account.
- Organisations are not required to provide information on expenditure which is not related to the use of donations.
- Organisations are asked to inform the Department of any changes which may impact eligibility - such as if they have altered their founding documents (i.e. Constitution or Deed of Trust) - as part of their statistical return.
- The statistical return also asks organisations to describe the environmental outcomes they achieved in the year which also gives an insight into their continuing purpose.

In January 2013 an internal administrative decision was made to not request Audited Financial Statements on the statistical return form in order to reduce reporting burden and adopt a risk based approach to assurance. The Department currently retains the right to request an Audited Financial Statement should it be required as part of assurance processes. The Ministerial Rule which requires an Audited Financial Statement has not been amended.

It should be noted that there are various auditing requirements for organisations across the Commonwealth and State and Territories. As mentioned above those that are Registered Charities are required to provide reports to the Australian Charities and Not-for-Profits Commission.

Charities report by submitting an Annual Information Statement and an annual financial report.

The nature of financial reporting required by the Australian Charities and Not-for-Profits Commission varies according to the size of the organisation. It consists of three categories (small, medium, large) based on annual revenue:

- small charity—annual revenue is less than \$250,000 and do not need to have their financial statements reviewed or audited for the Australian Charities and Not-for-Profits Commission's purposes.

- medium charity—annual revenue is \$250 000 or more, but less than \$1 million and need to submit a financial report that is either reviewed or audited for the Australian Charities and Not-for-Profits Commission's purposes.
- large charity—annual revenue is \$1 million or more and submit an audited financial report for the Australian Charities and Not-for-Profits Commission's purposes.

This 'tiering' arrangement with differing reporting obligations is similar for Incorporated Associations across many State and Territories.

As noted, over 75 per cent of Registered Environmental Organisations are also Registered Charities and so are already reporting.

The Australian Charities and Not-for-profits Commission is able to make certain information on the Annual Information Statement publicly available.

The Department is unable to make information submitted on statistical returns publicly available due to the taxpayer confidentiality provisions found in Division 355 of Schedule 1 to the *Taxation Administration Act 1953*. These confidentiality provisions apply to 'protected information' obtained or generated in the process of administering the Register.

Any information obtained or generated by the Department in the process of administering the Register, which relates to the affairs of an entity and from which the entity is reasonably capable of being identified, will also be protected information. Disclosure of that information will be prohibited by section 355-25 of Schedule 1 to the *Taxation Administration Act 1953* unless an exception applies.

## OPERATION OF THE REGISTER: COMPLIANCE

The Department's compliance process endeavours to be transparent and accountable, and is set out in the Register's Guidelines which are publicly available on our website.

The Department endeavours to review each statistical return received. The Department may then take action on compliance issues such as organizations no longer collecting donations from the public and failure to meet the minimum membership requirements.

The Department also takes into account a range of intelligence and information from various sources, including representations from the public about their concerns and media reports. This is added to information the Department gathers itself or obtains from other agencies.

## COMPLIANCE POWERS AVAILABLE

The Department does not have the investigative or coercive powers that are available to the Australian Taxation Office or Australian Charities and Not-for-profits Commission. The sole sanction the Minister has in relation to the Register is removal from it, subject to general administrative law principles.

Largely, compliance action through the removal of organisation from the Registry is taken in response to disclosures made through the statistical return process. Examples include not properly maintaining

a Public Fund Management Committee<sup>33</sup> and no longer meeting the minimum membership requirements.<sup>34</sup>

The Minister does not have the power to remove organisations immediately and without being subject to general administrative law principles. All removal decisions must be made by the Minister and the Assistant Treasurer, acting for and on behalf of the Treasurer. There can be a delay in the Department becoming aware of a relevant event as it is not notified by the Australian Taxation Office or the Australian Securities and Investment Commission if an organisation:

- cancels its Australian Business Number; or
- experiences an insolvency event.<sup>35</sup>

The Department can, and often does, request additional information from organisations in relation to specific concerns which may be raised. The vast majority of organisations cooperate with such requests.

Where an organisation does not respond to the Department's questions, the Minister may be entitled to make adverse findings. Alternatively where an organisation makes it clear it does not wish to cooperate with the Department, the Department may refer the matter to the Australian Taxation Office or the Australian Charities and Not-for-profits Commission as both organisations have broad investigative powers. As previously noted, as there is no requirement for organisations listed on the Register to be Registered Charities, not all organisations will fall under the jurisdiction of the Australian Charities and Not-for-profits Commission.

The Australian Charities and Not-for-profits Commission can seek suspension or removal of a responsible entity<sup>36</sup> in certain circumstances.<sup>37</sup>

The Department has no powers to do so, including removing a person from a Public Fund Management Committee where, for example a person has been charged with or found guilty of a criminal offence such as trespass or a breach of environmental or planning law.

In some instances, the Department can refer such issues for consideration by the Australian Charities and Not-for-profits Commission; however, as previously noted not all organisations on the Register are Registered Charities.

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<sup>33</sup> Taxation Ruling TR 95/27, Income Tax: public funds, Australian Taxation Office, Web. 8 April 2015. <<http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9527/NAT/ATO/00001>> at paragraphs 21-23

<sup>34</sup> s30-275 *Income Tax Assessment Act 1997*

<sup>35</sup> If the organisation is an incorporated entity an 'insolvency event' could include:

- i. being insolvent;
- ii. an administrator, liquidator, provisional liquidator, receiver, manager or controller under the Corporations Act 2001 (Cth) being appointed to the party; or
- iii. an order being made for the winding up of the party;
- iv. If the party is a trust, an 'insolvency event' could include where the Trustee:
- v. becomes bankrupt;
- vi. entering into a scheme of arrangement with creditors;
- vii. or if the Trustee is an incorporated entity, any of the above events occurs.

<sup>36</sup> As defined in s 205-30 *Australian Charities and Not-for-profits Commission Act 2012*

<sup>37</sup> s105-5 *Australian Charities and Not-for-profits Commission Act 2012*

## COMPLIANCE ACTIVITY

The Department may investigate complaints where they relate to an organisation's compliance with the requirements of the *Income Tax Assessment Act 1997*. The Register's Guidelines state that the grounds for removing an organisation from the Register include:

- no longer meeting the requirements of the Act; or
- not collecting tax-deductible donations from the public; or
- not using donations to the public fund for the principal purposes of the environmental organisation; or
- not adhering to the model rules for public funds as set out in section 7 of the Register's Guidelines.

The removal process in the Register's Guidelines currently involves two warning letters each with three months to respond, and the submission of a recommendation for removal which is then considered by the Minister and the Assistant Treasurer (acting for and on behalf of the Treasurer).

Removal decisions made in relation to the Register are subject to judicial review through the provisions of the *Administrative Decisions (Judicial Review) Act 1977*. There is no ability for a removal decision of the Minister or the Assistant Treasurer to be internally reviewed, and any removal decisions in relation to the Register are not subject to merits review.

## REMOVING AN ORGANISATION

Since the introduction of the Register of Environmental Organisations in 1992, 126 organisations have been removed from the Register. The majority of removals have been initiated by, and undertaken with the consent of, the organisations.

Reasons for removal	Number of organisations
Organisation sought removal from the Register	105
Failure to report	14
ABN cancellation	7

Where an organisation requests removal, it may be several months before the removal is finalised. In a number of instances, the request to remove the organisation will follow the issuing of a compliance notice. The Department will provide briefing to the Minister for consideration on a batch of organisations seeking listing or amendment to their listing. Once signed by the Minister, the instrument for removal is sent to the Assistant Treasurer. The Department provides any relevant information to the Department of the Treasury to assist their briefing. Once the instrument is signed, the Department notifies the Australian Taxation Office who updates the organisation's Australian Business Register entry.

As previously noted in this submission, having a valid Australian Business Number is not a pre-requisite for listing on the Register. However, it is required for endorsement as a Deductible Gift Recipient by the Australian Taxation Office, and the cancellation of the Australian Business Number will

automatically lead to cancellation of this status of the organisation on the Australian Business Register. Cancellation of an organisation's Australian Business Number usually indicates that the organisation is no longer operating. There is currently no formal process in place for the Australian Taxation Office to advise the Department when an Australian Business Number is cancelled for an organisation on the Register. The removal process follows the process outlined above.

The failure to submit a statistical return is the most common reason for issuing a compliance notice by the Department. The Department usually waits several months after 31 October before issuing such notices as not all organisations have a financial year that runs 1 July to 30 June. In most instances, the notice is responded to promptly by organisations that rectify the breach by submitting the required return. Where no further compliance issues (such as failing to collect donations or failing to meet minimum membership requirements) are identified no further action is taken unless the organisation fails to submit a return in subsequent years. Where there is subsequent failure to report or further compliance issue identified, the Department will issue a notice of intent to remove for repeated non-compliance with requirements. The removal process follows the process outlined above.

## LIST OF ATTACHMENTS

- A. The Register of Environmental Organisations
- B. Organisations named in the *Income Tax Assessment Act 1997*
- C. Register of Environmental Organisations - *Income Tax Assessment Act 1997*
- D. Register of Environmental Organisations - Guidelines
- E. Register of Environmental Organisations - Application form
- F. Register of Environmental Organisations - Ministerial Rules
- G. Register of Environmental Organisations - Statistical reporting form 2012
- H. Register of Environmental Organisations - Statistical reporting form 2013
- I. Register of Environmental Organisations - Statistical reporting form 2014

**ATTACHMENT A**

**THE REGISTER OF ENVIRONMENTAL ORGANISATIONS**

## REGISTER OF ENVIRONMENTAL ORGANISATIONS

Name of Environmental Organisation	Name of Public Fund	Date of Entry
100% Renewable Community Campaign Inc.	<i>100% Renewable Community Campaign Public Fund</i>	Wednesday, 31 July 2013
4nature Incorporated	<i>4nature Fund</i>	Tuesday, 15 April 2014
Adelaide Koala and Wildlife Hospital Incorporated	<i>Adelaide Koala and Wildlife Hospital Fund</i>	Tuesday, 31 March 2015
Aid/Watch Inc	<i>Aid/Watch Fund</i>	Thursday, 13 June 1996
Albany Biodiversity Park	<i>Albany Biodiversity Park Gift Fund</i>	Thursday, 29 December 2005
Albury Conservation Co Ltd	<i>Thurgoona Biodiversity Trust and Public Fund</i>	Tuesday, 1 November 2011
Alternative Technology Association Inc	<i>Renewable Energy Development Trust Fund</i>	Monday, 21 February 1994
ANGAIR Incorporated	<i>ANGAIR Fund</i>	Wednesday, 11 September 2002
Anglican Earthcare Gippsland Inc	<i>Anglican Earthcare Gippsland Gift Fund</i>	Tuesday, 22 March 2011
Animal Works Australia Inc	<i>Animal Works Australia</i>	Tuesday, 1 November 2011
Animals Asia Foundation (Australia) Limited	<i>Animals Asia Fund</i>	Tuesday, 4 October 2005
AQWA Foundation	<i>AQWA Foundation Gift Fund</i>	Monday, 20 January 2003
Arid Lands Environment Centre Inc	<i>ALEC Fund</i>	Monday, 21 February 1994
Arid Recovery Trust	<i>Arid Recovery Fund</i>	Tuesday, 22 March 2011
Armidale Tree Group Inc	<i>Armidale Tree Group Fund</i>	Tuesday, 19 May 1998
Asian Rhino Project Incorporated	<i>Asian Rhino Conservation Fund</i>	Tuesday, 4 October 2005
Association for Sustainable Communities Inc	<i>Sunshine Coast Community Land Trust Public Fund</i>	Friday, 29 April 2011
Australia-Japan Wildlife Conservation and Education Foundation Trust	<i>Australia-Japan Wildlife Conservation and Education Foundation Public Fund</i>	Tuesday, 22 March 2011
Australian Animals Care and Education Inc	<i>Australian Animals Care &amp; Education – Special Purpose Fund</i>	Tuesday, 4 December 2012
Australian Association for Environmental Education Incorporated	<i>Australian Association for Environmental Education Gift Fund</i>	Sunday, 25 February 2007
Australian Bird Study Association Inc	<i>Australian Bird Study Association Fund for Avian Research</i>	Tuesday, 12 November 1996
Australian Carbon Biosequestration Initiative Limited	<i>Big Green Umbrella Public Fund</i>	Wednesday, 20 June 2007
Australian Children's Trust for the Environment	<i>Australian Children's Trust for the Environment Gift Fund</i>	Monday, 1 July 2013
Australian Climate Coolers Ltd	<i>Australian Climate Coolers Fund</i>	Wednesday, 23 March 2011
Australian Coral Reef Society Inc	<i>Australian Coral Reef Society Fund</i>	Wednesday, 16 December 2009
Australian Costal Society Ltd	<i>Australian Costal Society Fund</i>	Tuesday, 22 March 2011
Australian Desert Expeditions Ltd	<i>Australian Desert Expeditions Public Fund</i>	Tuesday, 24 November 2009
Australian Ecosystems Foundation Incorporated	<i>Australian Ecosystems Foundation Incorporated Public Fund</i>	Friday, 9 May 2003

## REGISTER OF ENVIRONMENTAL ORGANISATIONS

<b>Name of Environmental Organisation</b>	<b>Name of Public Fund</b>	<b>Date of Entry</b>
Australian Environment Foundation Limited	<i>Australian Environment Fund</i>	Thursday, 3 November 2005
Australian Environmental Grantmakers Network	<i>Australian Environmental Grantmakers Gift Fund</i>	Thursday, 26 November 2009
Australian Landscape Trust	<i>Australian Landscape Trust Gift Fund</i>	Thursday, 12 September 1996
Australian Marine Conservation Society Inc	<i>Australian Marine Conservation Society Public Fund</i>	Friday, 11 June 1993
Australian Marine Environment Protection Association Incorporated	<i>AUSMEPA Fund</i>	Wednesday, 6 June 2001
Australian Marine Wildlife Research Rescue Organisation Inc	<i>Australian Marine Wildlife Research Recure Trust</i>	Thursday, 2 August 2012
Australian Native Dog Conservation Society Limited	<i>Merigal Dingo Sanctuary Gift Fund</i>	Monday, 23 August 1999
Australian Network for Plant Conservation Inc	<i>ANPC Public Fund</i>	Thursday, 5 July 2007
Australian Network of Environmental Defenders Offices Inc (ANEDO)	<i>ANEDO Gift Fund</i>	Thursday, 2 August 2012
Australian Oceans Institute	<i>Australian Oceans Institute Public Fund</i>	Thursday, 2 October 2014
Australian Orang-utan Project Incorporated	<i>Australian Orang-utan Project Conservation Fund</i>	Wednesday, 24 July 2002
Australian Platypus Conservancy Inc	<i>Australian Platypus Conservancy Research and Conservation Fund</i>	Thursday, 13 June 1996
Australian Rainforest Conservation Society Inc	<i>Rainforest Conservation Fund</i>	Friday, 12 March 1993
Australian Rainforest Foundation	<i>Australian Rainforest Fund</i>	Tuesday, 12 November 1996
Australian Rescue and Rehabilitation of Wildlife (A.R.R.O.W.) Association Inc	<i>Arrow Gift Fund</i>	Friday, 5 December 2008
Australian River Restoration Centre Limited	<i>Australian River Restoration Centre Public Fund</i>	Tuesday, 15 April 2014
Australian Seabird Rescue Inc	<i>Lance Ferris Memorial Fund</i>	Tuesday, 24 November 2009
Australian Solar Energy Society Limited	<i>Renewable Energy Promotion Fund</i>	Monday, 4 July 2011
Australian Speleological Federation Incorporated	<i>The ASF Karst Conservation Fund</i>	Thursday, 8 July 2010
Australian Tropical Research Foundation Ltd	<i>AUSTROP Gift Fund</i>	Thursday, 2 December 1993
Australian Trust for Conservation Volunteers Ltd	<i>Australian Trust for Conservation Volunteers Gift Fund</i>	Friday, 12 March 1993
Australian Wildlife Conservancy	<i>Australian Wildlife Conservancy Fund</i>	Thursday, 13 June 1996
Australian Wildlife Protection Council (Victoria) Inc	<i>AWPC Public Fund</i>	Monday, 10 April 1995
Australian Youth Climate Coalition Limited	<i>AYCC Gift Fund</i>	Tuesday, 4 December 2012
Australian Zoo Wildlife Warriors Worldwide Limited	<i>Wildlife Warriors Public Fund</i>	Thursday, 2 August 2012
Avon Valley Environmental Society Inc	<i>Avon Valley Environmental Society Public Fund</i>	Thursday, 8 June 2000
AWARE Australian Wildlife Assistance Rescue and Education Incorporated	<i>AWARE Wildlife Fund</i>	Friday, 20 October 2006

**REGISTER OF ENVIRONMENTAL ORGANISATIONS**

<b>Name of Environmental Organisation</b>	<b>Name of Public Fund</b>	<b>Date of Entry</b>
B4C - Bulimba Creek Catchment Co-ordinating Committee Incorporated	<i>Bulimba Creek Environment Fund</i>	Friday, 9 May 2003
Balcombe Estuary Reserves Group Mt Martha Inc	<i>Balcombe Estuary Reserves Mt Martha Group Inc Public Gift Fund</i>	Tuesday, 19 May 1998
Ballarat Renewable Energy and Zero Emissions (B.R.E.A.Z.E.) Inc	<i>The BREAZE Fund</i>	Wednesday, 19 September 2007
Barung Landcare Association Incorporated	<i>Barung Environmental Gift Fund</i>	Thursday, 19 August 2004
Bass Coast Landcare Network Inc	<i>Bass Coast Landcare Network Public Fund</i>	Tuesday, 1 November 2011
Bat Conservation & Rescue Qld Inc	<i>Bat Conservation Fund</i>	Tuesday, 22 March 2011
Bat Rescue Incorporated	<i>Bat Rescue Fund</i>	Thursday, 15 June 2006
Bats Qld (Flying Foxes & Microbats) Inc	<i>Bats Qld (Flying Foxes &amp; Microbats) Inc Fund</i>	Tuesday, 1 November 2011
Baw Baw Sustainability Network Inc	<i>Baw Baw Sustainable Environment Fund</i>	Tuesday, 22 March 2011
Be The Change Ltd	<i>Be The Change Public Fund</i>	Tuesday, 22 March 2011
Bendigo Sustainability Group Inc	<i>Sustain Bendigo Fund</i>	Tuesday, 24 November 2009
Beyond Zero Emissions Inc	<i>Beyond Zero Emissions Fund</i>	Tuesday, 22 March 2011
Bicycle New South Wales Environmental Trust	<i>Bicycle New South Wales Environmental</i>	Thursday, 13 May 2004
Big Scrub Rainforest Landcare Group	<i>Big Scrub Rainforest Fund</i>	Thursday, 10 August 2006
BIO-R OZ	<i>Bio-R Conservation Fund</i>	Thursday, 19 June 2008
Bird Observation & Conservation Australia	<i>Fund For Birds</i>	Wednesday, 29 June 1994
Birdlife Australia Ltd	<i>The Australian Bird Fund</i>	Friday, 27 April 2012
Black Throated Finch Trust	<i>Black Throated Finch Trust Fund</i>	Thursday, 19 June 2008
Blackburn and District Tree Preservation Society	<i>Blackburn and District Environment Protection Fund</i>	Thursday, 19 June 2008
Blue Mountains Conservation Society Inc	<i>Blue Mountains Conservation Society Public Gift Fund</i>	Tuesday, 12 November 1996
Blue Mountains World Heritage Institute Limited	<i>Blue Mountains World Heritage Fund</i>	Monday, 31 October 2005
Bob Brown Foundation Inc.	<i>Bob Brown Foundation Gift Fund</i>	Thursday, 27 June 2013
Bob Irwin Wildlife & Conservation Foundation Inc.	<i>Bob Irwin Wildlife and Conservation Foundation Public Fund</i>	Tuesday, 15 April 2014
Bonobo Conservation Initiative Australia Limited	<i>Bonobo Conservation Initiative Australia Fund</i>	Friday, 5 December 2008
Borneo Orangutan Survival (BOS) Australia Inc	<i>Borneo Orangutan Survival Fund</i>	Thursday, 5 July 2007
Bribie Island Environmental Protection Association Inc	<i>B.I.E.P.A. Public Environment Fund</i>	Wednesday, 31 August 1994
Bridgetown Greenbushes Friends of the Forest Incorporated	<i>Bridgetown Greenbushes Friends of the Forest Public Fund</i>	Tuesday, 4 January 2005
Bridled Nailtail Wallaby Charitable Trust	<i>Bridled Nailtail Wallaby Fund</i>	Thursday, 19 June 2008

**REGISTER OF ENVIRONMENTAL ORGANISATIONS**

<b>Name of Environmental Organisation</b>	<b>Name of Public Fund</b>	<b>Date of Entry</b>
Bug Blitz	<i>Bug Blitz Public Fund</i>	Tuesday, 24 November 2009
Bungalook Creek Wildlife Shelter Inc	<i>Bungalook Creek Wildlife Shelter Fund</i>	Tuesday, 1 November 2011
Bunya Community Environmental Association Inc	<i>Kumbartcho Sanctuary Environmental Fund</i>	Friday, 29 August 2008
Burnett Mary Regional Group for Natural Resource Management Inc	<i>Ecovery Environment Fund</i>	Thursday, 22 April 2010
Bush Heritage Australia	<i>Bush Heritage Australia Fund</i>	Thursday, 8 July 2010
Bushfire CRC Limited	<i>Bushfire Research Fund</i>	Friday, 12 October 2007
Busselton Community Garden Incorporated	<i>Busselton Community Garden Public Fund</i>	Sunday, 25 February 2007
Busselton Jetty Environment and Conservation Association	<i>Busselton Jetty Environment Fund</i>	Thursday, 9 March 2000
Busselton-Dunsborough Environment Centre Incorporated	<i>Busselton-Dunsborough Environment Centre Incorporated Gift Fund Account</i>	Wednesday, 19 August 1998
Cairns and Far North Environment Centre Inc	<i>CAFNEC Gift Fund</i>	Thursday, 2 December 1993
Caldera Environment Centre Inc	<i>Caldera Conservation Fund</i>	Thursday, 13 June 1996
Canberra Environment Centre	<i>Ecoaction Fund</i>	Thursday, 2 October 2014
Canberra Ornithologists Group Inc	<i>Canberra Birds Conservation Fund</i>	Thursday, 8 June 2000
Cape to Cape Catchments Group (Inc.)	<i>CCG Public Fund</i>	Wednesday, 17 October 2007
Cape York Natural Resource Management Ltd.	<i>Cape York Natural Resource Management Public Fund</i>	Tuesday, 15 April 2014
Cape York Sustainable Futures Inc	<i>Cape York Sustainable Futures Public Fund</i>	Tuesday, 1 November 2011
Capital Region Landkeepers Trust	<i>Landkeepers Public Fund</i>	Tuesday, 15 April 2014
Capital Woodland and Wetlands Conservation Trust	<i>Capital Woodland and Wetlands Conservation Fund</i>	Tuesday, 15 April 2014
Capricorn Conservation Council Inc	<i>Capricorn Conservation Council Inc Donation Fund</i>	Tuesday, 19 May 1998
Carbon Community Foundation	<i>Carbon Community Gift Fund</i>	Friday, 13 February 2009
Carbon Neutral Ltd	<i>Carbon Neutral Gift Fund</i>	Wednesday, 19 September 2007
Cardinia Environment Coalition Incorporated	<i>BioLinks Environment Fund</i>	Tuesday, 1 February 2005
Care for Hedland Environmental Association Inc	<i>Care for Hedland Environmental Association Public Fund</i>	Tuesday, 1 November 2011
Care for the Bush Trust	<i>Care for the Bush Public Fund</i>	Monday, 30 July 2001
Catholic Earthcare Australia Trust	<i>Catholic Earthcare Australia Fund</i>	Monday, 27 February 2006
Catholic Education South Australia Environmental Trust	<i>Catholic Education South Australia Environmental Public Fund</i>	Wednesday, 10 May 2006
Centennial Parklands Foundation	<i>Centennial Parklands Gift Fund</i>	Monday, 24 August 1998
Centre for Ecological Learning Inc.	<i>Ecological Learning Fund</i>	Thursday, 2 August 2012

**REGISTER OF ENVIRONMENTAL ORGANISATIONS**

<b>Name of Environmental Organisation</b>	<b>Name of Public Fund</b>	<b>Date of Entry</b>
Centre for Environment Education	<i>Australia Incorporated CEE Australia Environment Fund</i>	Thursday, 30 June 2005
Centre for Sustainability Leadership	<i>Centre for Sustainability Leadership Fund</i>	Wednesday, 19 September 2007
CERES [Centre for Education and Research in Environmental Strategies] Inc	<i>CERES Environmental Fund</i>	Thursday, 13 June 1996
China Tiger Revival Limited	<i>China Tiger Revival Public Fund</i>	Tuesday, 22 March 2011
Citizens Wildlife Corridors Armidale Inc	<i>Citizens Wildlife Corridors Fund</i>	Friday, 9 February 2001
Claudio Alcorso Foundation Environmental Trust	<i>Claudio Alcorso Foundation Environmental Public Fund</i>	Tuesday, 10 September 2002
Clean Energy for Eternity Inc	<i>Clean Energy for Eternity Public Fund</i>	Tuesday, 22 March 2011
Clean Ocean Foundation Incorporated	<i>Clean Ocean Fund</i>	Monday, 30 July 2001
Clean Up Australia Limited	<i>Clean Up Australia Environment Fund</i>	Tuesday, 27 May 2003
Climate Action Network Australia Incorporated	<i>CANA Public Fund</i>	Thursday, 27 September 2001
Climate Institute (Australia) Ltd	<i>Climate Institute Gift Fund</i>	Wednesday, 16 December 2009
Coastal Communities Protection Alliance Wooli Incorporated	<i>NSW Coastal Erosion Research Fund</i>	Tuesday, 15 April 2014
Cockburn Wetlands Education Centre Incorporated	<i>Wetlands Education Trust Fund</i>	Thursday, 19 August 2004
Coffs Harbour Animal Rescue Trust	<i>Coffs Harbour Animal Rescue Fund</i>	Tuesday, 15 April 2014
Coffs Harbour City Council Protection of the Environment Trust	<i>Coffs Harbour City Council Protection of the Environment Trust</i>	Thursday, 19 February 2015
Community Environment Network Inc.	<i>Community Environment Network Public Gift Fund</i>	Wednesday, 11 September 2002
Community for Coastal and Cassowary Conservation Inc	<i>C4 Gift Fund</i>	Thursday, 13 June 1996
Community Land Management Incorporated	<i>CLM Public Fund</i>	Thursday, 19 August 2004
Condamine Catchment Natural Resource Management Corporation Ltd	<i>Condamine Eco Fund</i>	Tuesday, 14 October 2008
Connecting Country (Mount Alexander Region) Inc	<i>Connecting Country Fund</i>	Thursday, 22 April 2010
Conservation Council ACT Region Incorporated	<i>The Bogong Fund</i>	Wednesday, 29 June 1994
Conservation Council of South Australia Inc	<i>Conservation Council of South Australia Gift Fund</i>	Friday, 12 March 1993
Conservation Council of Western Australia Inc	<i>Conservation Trust of Western Australia</i>	Friday, 12 March 1993
Conservation Ecology Trust	<i>Conservation Ecology Trust Public Fund</i>	Friday, 27 April 2012
Cool Australia Trust	<i>Cool Australia Fund</i>	Tuesday, 24 November 2009
Coolum Cliffs Boardwalk Incorporated	<i>Coolum Boardwalk Project Public Fund</i>	Friday, 9 May 2003
Coolum District Coast Care Group Inc	<i>CDCC Public Fund</i>	Thursday, 19 June 2008
Darling Range Wildlife Shelter Incorporated	<i>Darling Range Shelter Public Fund</i>	Thursday, 3 November 2005

**REGISTER OF ENVIRONMENTAL ORGANISATIONS**

<b>Name of Environmental Organisation</b>	<b>Name of Public Fund</b>	<b>Date of Entry</b>
Denmark Environment Centre Inc	<i>Denmark Environment Centre Tax Deductible Donations Fund</i>	Thursday, 2 December 1993
Desert Channels Queensland	<i>Desert Channels Foundation</i>	Tuesday, 1 November 2011
Devil Ark Inc	<i>Devil Ark Conservation Fund</i>	Friday, 27 April 2012
Devil Island Project Group Inc	<i>Devil Island Project Group Public Fund</i>	Monday, 28 June 2010
Devilbend Foundation Inc	<i>Devilbend Conservation Reserve Trust Fund</i>	Friday, 12 October 2007
Devils in Danger Foundation Inc	<i>Devils in Danger Foundation Public Fund</i>	Thursday, 5 July 2007
Doctors for the Environment (Australia) Incorporated	<i>DEA Fund</i>	Tuesday, 4 October 2005
Dolphin Research Institute Incorporated	<i>Dolphin Research Institute Environmental Fund</i>	Wednesday, 8 May 2002
Dreamworld Wildlife Foundation Limited	<i>Tiger Island Conversation Fund</i>	Thursday, 2 August 2012
Dunkeld Arboretum Development Group Incorporated	<i>Dunkeld Arboretum Development Group Incorporated Gift Account</i>	Monday, 23 August 1999
Eagles Nest Wildlife Hospital Incorporated	<i>Eagles Nest Wildlife Rescue Fund</i>	Tuesday, 4 October 2005
Earth Foundation Australia Ltd	<i>Earth Foundation Australia Fund</i>	Monday, 21 February 1994
Earth Learning Incorporated	<i>Gondwana Trust Fund</i>	Tuesday, 1 November 2011
Earth Trust	<i>The Earth Fund</i>	Friday, 9 May 2003
Eastern Hills & Murray Plains Catchment Group Inc	<i>Eastern Hills &amp; Murray Plains Catchment Group Gift Fund</i>	Friday, 12 October 2007
Eco Barge Clean Seas Inc.	<i>Eco Barge Clean Seas Fund</i>	Thursday, 2 August 2012
EcoIntegrity Inc	<i>EcoIntegrity Fund</i>	Friday, 29 August 2008
Eco-Transit Sydney Incorporated	<i>Eco-Transit, Sydney - Public Gift Fund</i>	Thursday, 27 September 2001
Ecotrust Australia Environmental Fund	<i>Ecotrust Australia Environmental Fund</i>	Friday, 29 April 2011
Embark Australia Ltd	<i>Embark Australia Fund</i>	Friday, 27 April 2012
Environment Defenders Office (Victoria) Ltd	<i>Environment Defenders Office (Victoria) Gift Fund</i>	Thursday, 2 December 1993
Environment East Gippsland Incorporated	<i>East Gippsland Forest Fund</i>	Tuesday, 1 February 2005
Environment House Inc	<i>Environment House Tax Deductible Donations Fund</i>	Monday, 31 May 2004
Environment Tasmania Inc	<i>Environment Tasmania Public Fund</i>	Friday, 13 February 2009
Environment Victoria Inc	<i>Environment Victoria Trust</i>	Friday, 12 March 1993
Environmental Defenders Office (ACT) Inc	<i>Environmental Defender's Office (ACT) Public Fund</i>	Thursday, 2 October 2014
Environmental Defender's Office (Qld) Inc	<i>EDO Tax Deductible Donations Fund</i>	Wednesday, 29 June 1994
Environmental Defenders Office (SA) Inc	<i>Environmental Defenders Office (SA) Gift Fund</i>	Thursday, 13 June 1996
Environmental Defenders Office (Tasmania) Inc	<i>EDO (TAS) Gift Fund</i>	Friday, 29 April 2011
Environmental Defender's Office Ltd	<i>Environmental Defence Fund</i>	Monday, 10 April 1995

## REGISTER OF ENVIRONMENTAL ORGANISATIONS

Name of Environmental Organisation	Name of Public Fund	Date of Entry
Environmental Defender's Office of Northern Queensland Incorporated	<i>Environmental Defender's Office of Northern Queensland Tax Deductible Donations Fund</i>	Tuesday, 23 March 1999
Environmental Defender's Office WA Inc	<i>Environmental Defender's Fund</i>	Tuesday, 4 June 1996
Environmental Legacy Foundation	<i>Environmental Legacy Foundation</i>	Tuesday, 22 March 2011
Environmental Water Trust	<i>Environmental Water Fund</i>	Thursday, 28 August 2008
Environs Kimberley Incorporated	<i>Environs Kimberley Gift Fund</i>	Monday, 23 August 1999
Eric Joseph Foote War Memorial Sanctuary Association Inc	<i>Foote Sanctuary Environmental Fund</i>	Wednesday, 23 March 2011
ErinEarth Trust	<i>ErinEarth Public Gift Fund</i>	Thursday, 2 August 2012
F.A.U.N.A. (Fostercare of Australia's Unique Native Animals) Association Incorporated	<i>F.A.U.N.A. Public Fund</i>	Monday, 1 December 2003
Far North Queensland Wildlife Rescue Association Inc	<i>FNW Wildlife Rescue Fund</i>	Friday, 5 December 2008
Fauna and Flora International Australia	<i>Fauna and Flora International Australia Fund</i>	Friday, 5 December 2008
Fauna Rehabilitation Foundation	<i>Fauna Focus Fund</i>	Tuesday, 24 June 2003
Fauna Rescue of S.A. Incorporated	<i>Fauna Rescue of SA Inc Gift Fund</i>	Friday, 17 December 1999
Fauna Rescue Whitsundays Association Incorporated	<i>Whitsundays Fauna Rescue Fund</i>	Wednesday, 20 June 2007
FAWNA [For Australian Wildlife Needing Aid] (NSW) Inc	<i>FAWNA (NSW) Public Fund</i>	Thursday, 13 June 1996
FAWNA Incorporated	<i>FAWNA Incorporated Gift Fund</i>	Monday, 27 August 2001
Field and Game Australia Inc Wetlands Environmental Taskforce Trust	<i>Wetlands Environmental Taskforce Public Fund</i>	Wednesday, 24 July 2002
Fishcare Victoria Inc	<i>Fishcare Victoria Public Fund</i>	Tuesday, 1 November 2011
Fisheries Habitat Improvement Fund	<i>Fisheries Habitat Improvement Public Fund</i>	Thursday, 8 June 2000
FNPW Gift Fund Trust	<i>FNPW Gift Fund</i>	Friday, 9 February 2001
FNQ NRM Limited	<i>Natural Capital Fund</i>	Monday, 27 February 2006
For the Animals Inc.	<i>Fund for the Animals</i>	Tuesday, 15 April 2014
Foundation for Australia's Most Endangered Species Limited	<i>Foundation for Australia's Most Endangered Species Gift Fund</i>	Tuesday, 4 December 2012
Foundation for IT Sustainability Ltd	<i>Foundation for IT Sustainability Fund</i>	Thursday, 2 October 2014
Foundation for Rabbit-Free Australia Inc	<i>Anti-Rabbit Research Council Trust</i>	Monday, 21 February 1994
Free the Bears Fund Incorporated	<i>Free the Bears Public Fund</i>	Thursday, 19 August 2004
Friends of Barossa Bushgardens	<i>Friends of Barossa Bushgardens Fund</i>	Friday, 29 April 2011
Friends of Federation Walk Inc	<i>Federation Walk Public Fund</i>	Friday, 27 April 2012
Friends of Fleays Association Inc	<i>Friends of Fleays Conservation Fund</i>	Friday, 5 December 2008

## REGISTER OF ENVIRONMENTAL ORGANISATIONS

<b>Name of Environmental Organisation</b>	<b>Name of Public Fund</b>	<b>Date of Entry</b>
Friends of Gardiner's Creek Valley Inc	<i>Friends of Gardiner's Creek Valley Gift Fund</i>	Tuesday, 12 September 1995
Friends of Kings Park Inc	<i>Friends of Kings Park Fund</i>	Friday, 5 December 2008
Friends of Kooloonbung Creek Nature Park Inc	<i>Friends of Kooloonbung Creek Nature Park Gift Fund</i>	Wednesday, 29 June 1994
Friends of Lake Claremont Inc	<i>Lake Claremont Environment Fund</i>	Tuesday, 1 November 2011
Friends of Lismore Rainforest Botanic Gardens Incorporated	<i>Lismore Rainforest Botanic Gardens Gift Fund</i>	Thursday, 13 June 1996
Friends of Lord Howe Island Incorporated	<i>Friends of LHI Gift Fund</i>	Friday, 9 May 2003
Friends of Parks Inc	<i>Friends of Parks Gift Fund</i>	Tuesday, 12 November 1996
Friends of Peacehaven Botanic Park	<i>Peacehaven EcoFund</i>	Tuesday, 4 December 2012
Friends of Stirling Linear Park Incorporated	<i>Friends of Stirling Linear Park Fund</i>	Friday, 14 June 2002
Friends of Stradbroke Island Association Inc	<i>Friends of Stradbroke Island Environment Fund</i>	Friday, 27 April 2012
Friends of the Australian National Botanic Gardens Incorporated	<i>Friends of the ANBG Public Fund</i>	Monday, 1 December 2003
Friends of the Brush Tailed Rock Wallaby Incorporated	<i>Friends of the Brush-tailed Rock-wallaby Public Fund</i>	Tuesday, 15 April 2014
Friends of the Earth (Melbourne) Inc	<i>Friends of the Earth Fund</i>	Thursday, 13 June 1996
Friends of the Earth Australia	<i>Friends of the Earth (Australia) Fund</i>	Sunday, 18 August 2002
Friends of the Elms Incorporated	<i>Friends of the Elms Public Fund</i>	Wednesday, 6 June 2001
Friends of the Gold Coast Regional Botanic Gardens Inc	<i>Friends of the Gold Coast Regional Botanic Gardens Gift Fund</i>	Monday, 31 October 2005
Friends of the Koala Inc	<i>Friends of the Koala Care Fund</i>	Wednesday, 29 June 1994
Friends of the Koalas Inc	<i>Friends of the Koalas Gift Fund</i>	Thursday, 13 June 1996
Friends of the Long Lost Phasmid Inc	<i>Phasmid Fund</i>	Thursday, 19 June 2008
Friends of the Porongurup Range Incorporated	<i>Porongurup Conservation Fund Public Fund</i>	Monday, 20 January 2003
Friends of the Wellington Discovery Forest Inc	<i>The Wellington Discovery Forest Public Fund</i>	Tuesday, 4 December 2012
Friends of the Western Ground Parrot Inc	<i>Western Ground Parrot Rescue Fund</i>	Friday, 29 April 2011
Fungimap Inc	<i>Austral Fungi Fund</i>	Thursday, 5 July 2007
Futurefish Foundation Trust	<i>Futurefish Foundation Public Fund</i>	Monday, 31 October 2005
Futureworld - National Centre for Appropriate Technology Inc	<i>N.C.A.T. Environment Gift Fund</i>	Tuesday, 12 September 1995
Gawler Environment and Heritage Association Inc	<i>Gawler Environment Fund</i>	Tuesday, 1 November 2011
Gecko-Gold Coast and Hinterland Environment Council Association Incorporated	<i>GECKO Public Fund</i>	Tuesday, 12 November 1996
Gilbert's Potoroo Action Group Incorporated	<i>GPAG Public Tax Deductible Donations Fund</i>	Monday, 31 May 2004

## REGISTER OF ENVIRONMENTAL ORGANISATIONS

<b>Name of Environmental Organisation</b>	<b>Name of Public Fund</b>	<b>Date of Entry</b>
Ginninderra Catchment Group Incorporated	<i>Ginninderra Environment Restoration Fund</i>	Tuesday, 15 April 2014
Gondwana Link Ltd	<i>Gondwana Link Public Fund</i>	Tuesday, 1 November 2011
Gosford City Council Protection of the Environment Trust	<i>Gosford City Council Protection of the Environment Public Fund</i>	Thursday, 5 July 2007
Goulburn Valley EcoPark	<i>EcoPark Public Fund</i>	Tuesday, 24 November 2009
Goulburn Valley Environment Group Incorporated	<i>Goulburn Valley Environment Group Public Fund</i>	Tuesday, 10 September 2002
Gould Group Limited	<i>Gould Group Limited Fund</i>	Thursday, 3 November 2005
Great Barrier Reef Foundation	<i>Great Barrier Reef Foundation Public Fund</i>	Friday, 9 February 2001
Great Barrier Reef Research Expedition Inc.	<i>Great Barrier Reef Research Expedition Fund</i>	Thursday, 2 October 2014
Green Cross Australia Limited	<i>Green Cross Australia Support Fund</i>	Thursday, 19 June 2008
Greenfleet Trust	<i>Greenfleet Fund</i>	Tuesday, 26 June 2001
Greening Australia (Qld) Ltd	<i>Greening Australia (Qld) Fund</i>	Tuesday, 22 May 2007
Greening Australia (Tas) Ltd	<i>Greening Australia (Tas) Fund</i>	Tuesday, 4 December 2012
Greening Australia (Vic) Ltd	<i>Greening Australia (Vic) Fund</i>	Tuesday, 24 November 2009
Greening Australia (WA) Ltd	<i>Greening Australia (WA) Fund</i>	Monday, 4 July 2011
Greenpeace Australia Pacific Limited	<i>The Greenpeace Trust</i>	Wednesday, 29 June 1994
Gympie and District Land Care Group Incorporated	<i>Gympie and District Landcare Public Fund</i>	Tuesday, 28 March 2000
Habitat Restoration Fund	<i>Habitat Restoration Gift Fund</i>	Thursday, 19 June 2008
Healthy Waterways Ltd	<i>Healthy Waterways Public Fund</i>	Tuesday, 15 April 2014
Hindmarsh Island Landcare Group Inc	<i>HILG Gift fund</i>	Thursday, 22 April 2010
Holbrook Landcare Group Limited	<i>Holbrook Landcare Fund</i>	Friday, 9 February 2001
Humane Society International Inc	<i>Humane Society International No. 3 Account</i>	Tuesday, 12 September 1995
Hunter Environment Lobby Inc	<i>Hunter Environment Lobby Fund</i>	Friday, 13 February 2009
Information for Action Incorporated	<i>Information for Action Public Fund</i>	Friday, 9 May 2003
Institute of Health and Environmental Research Incorporated	<i>The Institute of Health and Environmental Research Fund</i>	Thursday, 19 August 2004
International Council for Local Environmental Initiatives - Australia/New Zealand Limited	<i>ICLEI - Aust/NZ Public Fund</i>	Wednesday, 8 May 2002
International Environmental Weed Foundation	<i>IEWF Public Fund</i>	Tuesday, 13 February 2007
International Fund for Animal Welfare (Australia) Pty Limited	<i>IFAW</i>	Thursday, 28 June 2001
International Riverfoundation	<i>International Riverfoundation Fund</i>	Monday, 31 May 2004
Invasive Species Council Incorporated	<i>Invasive Species Council Fund</i>	Friday, 9 May 2003
It's Time Foundation Limited	<i>It's Time Foundation Limited Fund</i>	Friday, 5 December 2008
Jane Goodall Institute Australia Limited	<i>Jane Goodall Institute Australia Public Fund Trust</i>	Friday, 27 April 2012

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<b>Name of Environmental Organisation</b>	<b>Name of Public Fund</b>	<b>Date of Entry</b>
JECO: The Jewish Ecological Coalition Incorporated	<i>JECO Environmental Gift Fund</i>	Friday, 20 October 2006
Jirrahlinga Wildlife Sanctuary Charitable Trust	<i>Jirrahlinga Koala and Wildlife Sanctuary Fund</i>	Thursday, 2 August 2012
Kanyana Wildlife Rehabilitation Centre Inc	<i>Kanyana Wildlife Rehabilitation Centre Gift Fund</i>	Tuesday, 12 November 1996
Kara Kara Conservation Management Network Inc.	<i>Kara Kara Conservation Management Network Public Fund</i>	Thursday, 2 October 2014
Karma Cats Ltd	<i>Karma Cats Conservation Fund</i>	Tuesday, 22 March 2011
Karrkad-Kandji Trust	<i>Karrkad-Kandji Trust Public Fund</i>	Tuesday, 22 March 2011
Keep Australia Beautiful Council (NSW)	<i>Keep Australia Beautiful (NSW) Gift Fund</i>	Thursday, 15 June 2006
Keep Australia Beautiful Council (QLD) Inc	<i>Keep Australia Beautiful Queensland Gift Fund</i>	Tuesday, 4 December 2012
Keep Australia Beautiful National Association Incorporated	<i>Keep Australia Beautiful National Association Gift Fund</i>	Wednesday, 20 June 2007
Keep South Australia Beautiful Inc.	<i>KESAB Gift Fund</i>	Thursday, 2 August 2012
Kimberley Toad Busters Incorporated	<i>Kimberley Toad Buster Fund</i>	Thursday, 9 November 2006
Kuranda EnviroCare Incorporated	<i>Kuranda EnviroCare Gift Fund</i>	Monday, 23 August 1999
Ku-ring-gai Bat Conservation Society Incorporated	<i>Bat Conservation Gift Fund</i>	Wednesday, 19 August 1998
Lake Cowal Foundation Limited	<i>Lake Cowal Foundation Public Gift Fund</i>	Thursday, 27 September 2001
Lake Macquarie Landcare Network Inc	<i>Lake Macquarie Landcare Network Public Fund</i>	Thursday, 19 June 2008
Landcare Queensland Limited	<i>Queensland Landcare Public Fund</i>	Monday, 4 July 2011
Landcare SJ Inc	<i>Landcare SJ Public Fund</i>	Thursday, 5 July 2007
Landcare Tasmania Inc.	<i>Tasmanian Landcare Fund</i>	Monday, 22 December 2003
Latrobe Catchment Landcare Network Inc	<i>Latrobe Catchment Landcare Fund</i>	Friday, 27 April 2012
Launceston Environment Centre Incorporated	<i>Launceston Environment Centre Public Fund</i>	Monday, 20 January 2003
LAWROC Landcare Group Inc	<i>LAWROC Trust Fund</i>	Tuesday, 1 November 2011
Lawyers for Forests Incorporated	<i>Lawyers for Forests Gift Fund</i>	Thursday, 3 November 2005
Little Desert Flora and Fauna Foundation Incorporated	<i>Little Desert Flora and Fauna Foundation Environment Fund</i>	Tuesday, 10 October 2000
Little River Landcare Group Inc	<i>Little River Landcare Public Fund</i>	Wednesday, 16 December 2009
Live and Learn Environmental Education Incorporated	<i>Live and Learn Public Fund</i>	Friday, 14 June 2002
Liverpool Plains Land Management Committee	<i>Liverpool Plains Environmental Fund</i>	Thursday, 28 August 2008
Living Ocean Incorporated	<i>Living Ocean Fund</i>	Thursday, 20 June 2013
Lock the Gate Alliance Limited	<i>Lock the Gate Fund</i>	Thursday, 27 June 2013
Loddon Plains Landcare Network Inc.	<i>Loddon Plains Landcare Network Charity Fund</i>	Tuesday, 15 April 2014
Logan-Albert Rivers Catchment Association Inc	<i>Logan-Albert Rivers Catchment Association Public Fund</i>	Friday, 12 October 2007

**REGISTER OF ENVIRONMENTAL ORGANISATIONS**

<b>Name of Environmental Organisation</b>	<b>Name of Public Fund</b>	<b>Date of Entry</b>
Loxton to Bookpurnong Local Action Planning Committee Inc	<i>Loxton to Bookpurnong Local Action Planning Tax Deductable Fund</i>	Friday, 29 April 2011
Macarthur Centre for Sustainable Living Ltd	<i>Macarthur Centre for Sustainable Living Public Fund</i>	Tuesday, 13 February 2007
Macedon Ranges Sustainability Group Inc	<i>Macedon Ranges Sustainability Group Fund</i>	Tuesday, 24 November 2009
Mackay Conservation Group Inc	<i>Mackay Conservation Group Public Fund</i>	Friday, 11 June 1993
Macquarie Wetlands Association Inc	<i>Macquarie Wetlands Environmental Fund</i>	Friday, 5 December 2008
Magnetic Island Nature Care Association Incorporated	<i>Magnetic Island Nature Care Association Incorporated Public Fund</i>	Monday, 27 August 2001
Maleny District Green Hills Fund	<i>Maleny District Green Hills Gift Fund</i>	Thursday, 13 June 1996
Mallee Sustainable Farming Inc	<i>Mallee Sustainable Farming Public Fund</i>	Tuesday, 1 November 2011
Malleefowl Preservation Group Inc	<i>Community Conservation Trust Fund</i>	Tuesday, 12 November 1996
Mandurah Wildlife Rescue Inc	<i>Mandurah Wildlife Rescue Public Fund</i>	Tuesday, 1 November 2011
Marine Care - Ricketts Point Incorporated	<i>Marine Care Public Fund</i>	Tuesday, 1 February 2005
Marine Stewardship Council Trust	<i>Marine Stewardship Council Fund</i>	Thursday, 19 August 2004
Markets for Change Limited	<i>The Markets for Change Public Fund</i>	Wednesday, 31 July 2013
Maroochy Waterwatch Incorporated	<i>Maroochy Waterwatch Inc Trust Fund</i>	Thursday, 19 August 2004
Mary Cairncross Association Inc	<i>Friends of Mary Cairncross Reserve Fund</i>	Friday, 9 February 2001
Mary River Catchment Coordination Association Incorporated	<i>Mary River Catchment Public Fund</i>	Thursday, 3 November 2005
Merri Creek Management Committee Inc	<i>Merri Creek Environment Fund</i>	Thursday, 8 June 2000
Midlands Conservation Fund	<i>Midlands Conservation Gift Fund</i>	Friday, 27 April 2012
Millennium Kids Inc	<i>Millenium Kids Enviro Fund</i>	Wednesday, 16 December 2009
Mineral Policy Institute	<i>Australian Rivers and Mineral Policy Institute Gift Fund</i>	Thursday, 13 June 1996
Mitchell River Watershed Management Group Inc	<i>Mitchell River Group Public Fund</i>	Thursday, 10 August 2006
Moggill Creek Catchment Management Group Inc	<i>Moggill Creek Catchment Fund</i>	Friday, 5 December 2008
Moggill Koala Hospital Association Incorporated	<i>Moggill Koala Hospital Association Inc Public Fund</i>	Tuesday, 10 October 2000
Molonglo Catchment Group Inc	<i>Molonglo Environmental Heritage Fund</i>	Friday, 13 February 2009
Mooloolah River Waterwatch and Landcare Incorporated	<i>Mooloolah River Waterwatch and Landcare Public Fund</i>	Thursday, 3 November 2005
Moonee Ponds Creek Co-ordination Committee Inc	<i>Moonee Ponds Creek Environment Fund</i>	Tuesday, 14 October 2008
Moreton Island Protection Committee Inc	<i>The MIPC Public Fund</i>	Thursday, 5 July 2007
Mornington Peninsula and Western Port Biosphere Reserve Foundation Limited	<i>Mornington Peninsula and Western Port Biosphere Reserve Foundation Fund</i>	Wednesday, 11 August 2004

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<b>Name of Environmental Organisation</b>	<b>Name of Public Fund</b>	<b>Date of Entry</b>
Mossman Botanic Garden Inc.	<i>Mossman Botanic Garden Fund</i>	Thursday, 2 October 2014
Mount Alexander Sustainability Group Incorporated	<i>Mount Alexander Sustainability Fund</i>	Thursday, 10 August 2006
Mount Pleasant Natural Resource Centre Inc	<i>MPNRC Fund</i>	Friday, 5 December 2008
Mullumbimby Sustainability Education & Enterprise Development Incorporated	<i>Bunya Sustainability Fund</i>	Wednesday, 31 July 2013
Mundurah Wildlife Rescue Inc	<i>Mundurah Wildlife Rescue Public Fund</i>	Tuesday, 1 November 2011
Murray Darling Association Incorporated	<i>Murray Darling Foundation</i>	Monday, 4 July 2011
Murray Darling Wetlands Working Group	<i>Murray Darling Wetlands Working Group Public Fund</i>	Tuesday, 22 March 2011
Myall Park Botanic Garden Limited	<i>Myall Park Botanic Garden Gift Fund</i>	Wednesday, 25 June 1997
MyEnvironment Inc	<i>MyEnvironment Public Fund</i>	Wednesday, 19 September 2007
Namoi Valley Environmental Protection Association Inc	<i>Namoi Valley Environmental Protection Fund</i>	Wednesday, 16 December 2009
National Parks Australia Council Inc	<i>National Parks Australia Council Tax Deductible Donations Fund</i>	Thursday, 8 June 2000
National Rock Garden Trust	<i>National Rock Trust Garden Gift Fund</i>	Thursday, 2 August 2012
National Toxics Network Incorporated	<i>Toxic Free Future Fund</i>	Thursday, 2 October 2014
Native Animal Education Sanctuary Limited	<i>Potoroo Fund</i>	Wednesday, 20 June 2007
Native Animal Rescue Group (NARG) Incorporated	<i>Native Animal Rescue Group NSW Inc Public Fund</i>	Friday, 27 April 2012
Native Animal Trust Inc	<i>Friends of the Native Animal Trust Fund</i>	Tuesday, 19 May 1998
Native ARC Incorporated	<i>Native Animal Rehabilitation Centre Public Fund</i>	Wednesday, 31 July 2013
Natural Capital Protection Trust	<i>Natural Capital Protection Fund</i>	Friday, 20 October 2006
Nature and Society Forum Inc	<i>Nature and Society Forum Public Fund</i>	Tuesday, 12 September 1995
Nature Conservation Council of NSW Inc	<i>Nature Conservation Council of NSW Environment Gift Fund</i>	Wednesday, 29 June 1994
Nature Conservation Trust of NSW	<i>Nature Conservation Trust of NSW Public Fund</i>	Tuesday, 1 November 2011
Nature Glenelg Trust	<i>Habitat Restoration Fund</i>	Tuesday, 15 April 2014
New South Wales Bird Atlassers Incorporated	<i>New South Wales Bird Atlassers Incorporated Public Fund</i>	Wednesday, 19 August 1998
New South Wales Wildlife Council Incorporated	<i>NWC Public Gift Fund</i>	Tuesday, 15 April 2014
New South Wales Wildlife Information and Rescue Service Inc	<i>NSW Wildlife Information and Rescue Service Public Gift Fund</i>	Wednesday, 29 June 1994
Noosa and District Landcare Group Incorporated	<i>Noosa and District Landcare Environment Fund</i>	Friday, 9 May 2003
Noosa Integrated Catchment Association Incorporated	<i>The Noosa River Catchment Fund</i>	Thursday, 15 June 2006
Noosa Parks Association Inc	<i>Noosa Parks Association Gift Fund</i>	Friday, 25 June 1993

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Name of Environmental Organisation	Name of Public Fund	Date of Entry
Norman Wettenhall Foundation	<i>Norman Wettenhall Foundation</i>	Thursday, 13 June 1996
North Australian Indigenous Land and Sea Management Alliance Ltd	<i>NAILSMA Public Fund</i>	Friday, 27 April 2012
North Coast Environment Council Inc	<i>North Coast Environment Council Public Donations Fund</i>	Wednesday, 29 June 1994
North East Downs Landcare Group Inc	<i>North East Downs Landcare Group Inc Public Fund</i>	Friday, 9 February 2001
North East Tasmania Land Trust	<i>North East Tasmanian Land Trust Fund</i>	Thursday, 28 August 2008
North Head Sanctuary Foundation Incorporated	<i>North Head Sanctuary Foundation Public Fund</i>	Monday, 1 December 2003
North Queensland Conservation Council Inc	<i>North Queensland Environment Fund</i>	Wednesday, 31 August 1994
North Queensland Wildlife Care Incorporated	<i>North Queensland Wildlife Care Public Fund</i>	Sunday, 25 February 2007
Northern Agricultural Catchments Council Inc	<i>The Northern Agricultural Catchments Council Fund</i>	Thursday, 28 August 2008
Northern Gulf Resource Management Group Ltd	<i>Northern Gulf NRM Public Fund</i>	Thursday, 5 July 2007
Northern Illawarra Residents Action Group	<i>NIRAG Incorporated Sandon Point Coastal Park Fund</i>	Thursday, 30 June 2005
Northern Rivers Wildlife Carers Inc	<i>Public Fund of the Northern Rivers Wildlife Carers</i>	Thursday, 13 June 1996
Northern Tablelands Wildlife Carers Inc	<i>Northern Tablelands Wildlife Carers Public Fund</i>	Tuesday, 12 November 1996
Northey Street City Farm Association Incorporated	<i>The Environment Fund</i>	Wednesday, 8 May 2002
North-West Environment Centre Inc	<i>North-West Environment Centre Public Fund</i>	Tuesday, 24 November 2009
NQ Dry Tropics Ltd	<i>NQ Dry Tropics Public Fund</i>	Monday, 4 July 2011
Ocean Ark Alliance	<i>Ocean Ark Alliance Gift Fund</i>	Wednesday, 31 July 2013
Ocean N Environment Limited	<i>Ocean N Environment, Save Our Seas Fund (SOS Fund)</i>	Wednesday, 19 August 1998
Ocean Watch Australia Limited	<i>Ocean Watch Fund</i>	Monday, 31 October 2005
One at a Time Foundation Ltd	<i>One at a Time Foundation Public Fund</i>	Tuesday, 22 March 2011
Orangutan Foundation International (Australia) Limited	<i>OFIA Public Fund</i>	Tuesday, 15 April 2014
Organic Trust Australia - Research and Education	<i>Organic Fund Australia - Research and Education</i>	Wednesday, 31 July 2013
Orphan Native Animal Rear and Release Association Inc	<i>Orphan Native Animal Rear and Release Association Public Gift Fund</i>	Wednesday, 23 March 2011
ORRCA Inc	<i>ORRCA Public Gift Fund</i>	Tuesday, 12 September 1995
Oxley Creek Catchment Association Incorporated	<i>Oxley Creek Catchment Association Public Fund</i>	Monday, 27 August 2001
Oxygen Farm Association Incorporated	<i>Oxygen Farm Public Fund</i>	Monday, 30 July 2001
Oz GREEN - Global Rivers Environmental Education Network (Australia) Inc	<i>Fund for the Rivers</i>	Wednesday, 25 June 1997
P2: People and Parks Foundation	<i>P2: People and Parks Foundation Public Fund</i>	Thursday, 3 November 2005

## REGISTER OF ENVIRONMENTAL ORGANISATIONS

Name of Environmental Organisation	Name of Public Fund	Date of Entry
Paddy Pallin Foundation Trust	<i>Paddy Pallin Natural Environment Fund</i>	Wednesday, 19 September 2007
Painted Dog Conservation Incorporated	<i>Painted Dog Conservation Incorporated Public Fund</i>	Thursday, 3 November 2005
Palerang Local Action Network For Sustainability Incorporated	<i>The Palerang Local Action Network for Sustainability Public Fund</i>	Tuesday, 15 April 2014
Pambula Wetlands and Heritage Project Incorporated	<i>Panboola Fund</i>	Friday, 9 May 2003
Parkes and Districts Landcare Steering Committee Incorporated	<i>Parkes and Districts Landcare Environmental Fund</i>	Friday, 14 June 2002
Parklands Albury Wodonga Limited	<i>Parklands Public Fund</i>	Monday, 27 February 2006
Parrot Trust of Australia	<i>Parrot trust of Australia</i>	Wednesday, 23 March 2011
PAWZ: Project for African Wildlife, Zambia Ltd.	<i>PAWZ Fund</i>	Tuesday, 15 April 2014
Pelican and Seabird Rescue Inc	<i>The Pelican and Sea Rescue Fund</i>	Thursday, 19 June 2008
Penguin Foundation	<i>Penguin Foundation Gift Fund</i>	Thursday, 30 June 2005
Peninsula Speaks Inc	<i>Peninsula Speaks Public Fund</i>	Tuesday, 1 November 2011
Pennicott Wilderness Journeys Nature Conservation Trust	<i>Pennicott Wilderness Journeys Nature Conservation Fund</i>	Tuesday, 15 April 2014
Pentland Hills Landcare Group Inc.	<i>Pentland Hills Environment Fund</i>	Thursday, 2 October 2014
Permaculture International Limited	<i>Permaculture International Public Fund</i>	Wednesday, 19 August 1998
Petrie Creek Catchment Care Group Incorporated	<i>Petrie Creek Public Fund</i>	Thursday, 23 December 2004
Phillip Island Conservation Society Incorporated	<i>The Phillip Island Conservation Society Public Fund</i>	Tuesday, 1 February 2005
Pittwater Environmental Trust	<i>Pittwater Environmental Foundation Fund</i>	Friday, 20 October 2006
Planet Ark Environmental Foundation	<i>Planet Ark Environmental Foundation Public Fund</i>	Tuesday, 14 October 2008
Port Phillip EcoCentre Incorporated	<i>Port Phillip EcoCentre Public Fund</i>	Thursday, 27 September 2001
Possum Centre Busselton Inc	<i>Possum Centre Fund</i>	Thursday, 22 April 2010
Project Aware (Asia Pacific) Foundation	<i>Project Aware Public Fund</i>	Wednesday, 31 July 2013
Project Jonah Australia Inc	<i>Project Jonah Australia Gift Fund</i>	Monday, 21 February 1994
Project Numbat Inc	<i>Numbat Conservation fund</i>	Tuesday, 22 March 2011
Project Platypus Association Incorporated	<i>Project Platypus Public Fund</i>	Tuesday, 4 October 2005
Protect the Kimberley Ltd	<i>The Protect the Kimberley Fund</i>	Tuesday, 14 October 2008
Protection of the Earth and Wildlife Association Inc	<i>Protection of the Earth and Wildlife Association Public Environmental Gift Fund</i>	Thursday, 13 June 1996
Purves Environmental Trust	<i>Purves Environmental Fund</i>	Wednesday, 11 August 2004
Queensland Conservation Council	<i>Conservation Trust of Queensland</i>	Friday, 12 March 1993
Queensland Frog Society Incorporated	<i>Queensland Frog Society Public Trust Fund</i>	Friday, 17 December 1999

## REGISTER OF ENVIRONMENTAL ORGANISATIONS

Name of Environmental Organisation	Name of Public Fund	Date of Entry
Queensland Murray-Darling Committee Inc	<i>Sustainable Landscapes, Viable Communities Fund</i>	Wednesday, 31 July 2013
Queensland Trust for Nature	<i>Queensland Trust for Nature Fund</i>	Monday, 31 October 2005
Quest 2025 Support Group Incorporated	<i>The Quest 2025 Ecological Sustainability Fund</i>	Sunday, 25 February 2007
Rahamim Inc	<i>Rahamim Environmental Fund</i>	Tuesday, 1 November 2011
Rainforest Information Centre Inc	<i>Rainforest Information Centre Public Fund</i>	Wednesday, 29 June 1994
Rainforest Rescue	<i>Rainforest Rescue Fund</i>	Tuesday, 28 March 2000
Reef Catchments (Mackay Whitsunday Isaac) Limited	<i>Reef Catchments Public Fund</i>	Monday, 4 July 2011
Reef Check Foundation Limited	<i>Reef Check Foundation Fund</i>	Tuesday, 4 October 2005
Reef Life Survey Foundation Incorporated	<i>Marine Public Fund</i>	Friday, 27 April 2012
Regent Honeyeater Project Inc	<i>Regent Honeyeater Habitat Restoration and Greenhouse Reduction Fund</i>	Wednesday, 17 October 2007
Responsible Forest Management Australia Ltd	<i>Responsible Forest Management Australia Public Fund</i>	Tuesday, 24 November 2009
River Conservation Society Inc	<i>River Conservation Society Public Gift Fund</i>	Tuesday, 12 November 1996
River Murray Urban Users Local Action Planning Committee Inc	<i>MurrayCare Foundation Tax Deductible Donations Fund</i>	Thursday, 5 July 2007
RiverSmart Australia Ltd	<i>RiverSmart Blue Bucket Fund</i>	Wednesday, 16 December 2009
Rockingham Regional Environment Centre Inc	<i>Rockingham Regional Environment Centre Tax Deductible Fund</i>	Tuesday, 19 May 1998
Roo Gully Wildlife Sanctuary Incorporated	<i>Roo Gully Wildlife Sanctuary Incorporated Public Fund</i>	Thursday, 19 August 2004
Rotary Native Bird Nest Box Project Inc	<i>Rotary Native Bird Nest Box Project Fund</i>	Tuesday, 19 May 1998
Rottnest Foundation Inc	<i>Rottnest Foundation Gift Fund</i>	Thursday, 2 August 2012
Royal Australian Ornithologists Union	<i>The Australian Bird Fund</i>	Friday, 9 February 2001
Save African Rhino Foundation Inc	<i>Save Foundation Donation Fund</i>	Thursday, 2 December 1993
Save Fraser Island Dingoes Inc	<i>Save Fraser Island Dingoes Public Fund</i>	Tuesday, 29 January 2013
Save Our Waterways - Now Inc	<i>Save Our Waterways Now Environment Fund</i>	Wednesday, 16 December 2009
Save the Bilby Fund Ltd	<i>Save the Bilby Charitable Foundation</i>	Wednesday, 31 July 2013
Save the Black Cockatoo Trust Fund	<i>Save the Black Cockatoo Fund</i>	Friday, 29 April 2011
School Communities Recycling All Paper Limited	<i>SCRAP Ltd Public Gift Fund</i>	Tuesday, 23 March 1999
Scientific Expedition Group Inc	<i>Scientific Expedition Foundation</i>	Monday, 10 April 1995
Sea Turtle Foundation Limited	<i>Sea Turtle Foundation Fund</i>	Friday, 5 December 2008
SEE-Change (Society, Environment, Economy) Inc	<i>SEE-Change Fund</i>	Friday, 29 April 2011
SEQ Catchments Ltd	<i>SEQC Public Fund</i>	Thursday, 28 August 2008

## REGISTER OF ENVIRONMENTAL ORGANISATIONS

Name of Environmental Organisation	Name of Public Fund	Date of Entry
Silvery Gibbon Project Incorporated	<i>Silvery Gibbon Project Conservation Fund</i>	Friday, 14 June 2002
Skyrail Rainforest Foundation Limited	<i>Skyrail Rainforest Research Fund</i>	Friday, 26 August 2005
Society for Ecological Restoration Australasia (SER Australasia) Inc	<i>Society for Ecological Restoration Australasia Public Fund</i>	Tuesday, 4 December 2012
Society for Responsible Design	<i>The Society for Responsible Design Sustain Fund</i>	Tuesday, 19 May 1998
Soils for Life Trust	<i>Soils for Life Public Fund</i>	Tuesday, 29 January 2013
South Coast Natural Resource Management Inc	<i>The Southern Fund</i>	Thursday, 19 June 2008
South East Regional Centre for Urban Landcare (Inc.)	<i>Public Environment Fund of SERCUL</i>	Tuesday, 15 April 2014
South Eastern Centre for Sustainability Inc	<i>South Eastern Centre for Sustainability Public Fund</i>	Thursday, 12 March 2009
South Gippsland Conservation Society	<i>Land for Wildlife Fund</i>	Tuesday, 19 May 1998
South Gippsland Landcare Network Inc	<i>South Gippsland Landcare Fund</i>	Wednesday, 16 December 2009
South West Environment Centre Inc	<i>South West Environment Centre Gift Fund</i>	Tuesday, 12 September 1995
South West Goulburn Landcare Inc	<i>South West Goulburn Landcare Charity Fund</i>	Tuesday, 1 November 2011
Southern Ash Wildlife Shelter Inc	<i>SAWS Public Fund</i>	Wednesday, 16 December 2009
Southern Gulf Catchments Ltd	<i>Southern Gulf Catchments Environment Fund</i>	Thursday, 28 August 2008
Southern Oceans Seabird Study Association Inc (SOSSA)	<i>SOSSA "Donations Fund"</i>	Wednesday, 25 June 1997
Statewide Wildlife Rescue Emergency Service Inc	<i>Statewide Wildlife Rescue And Rehabilitation Public Gift Fund</i>	Tuesday, 13 February 2007
STEP Inc	<i>The Step Environment Protection Fund</i>	Wednesday, 25 June 1997
Stop the Toad Foundation Incorporated	<i>Stop the Toad Fund</i>	Thursday, 9 November 2006
Sunshine Coast Environment Council Inc	<i>Sunshine Coast Environment Council Gift Fund</i>	Thursday, 2 December 1993
Surf Coast Energy Group (SCEG)	<i>Surf Coast Energy Group Public Fund</i>	Thursday, 2 October 2014
Surfrider Foundation Limited	<i>The Surfrider Foundation Fund</i>	Tuesday, 10 October 2000
Sustainable Gardening Australia Foundation	<i>Sustainable Gardening Australia Foundation Public Fund</i>	Tuesday, 4 October 2005
Sustainable Living Foundation Inc	<i>Sustainable Living Foundation Fund</i>	Monday, 30 July 2001
Sustainable Living Tasmania Inc	<i>Sustainable Living Tasmania Public Fund</i>	Friday, 12 March 1993
Sustainable Population Australia Incorporated	<i>Sustainable Population Fund</i>	Monday, 10 April 1995
Sustainable Table Limited	<i>Sustainable Table Fund</i>	Thursday, 2 August 2012
Sutherland Shire Environment Centre Inc	<i>Sutherland Shire Environment Centre Public Gift Fund</i>	Thursday, 2 December 1993
Sydney Aquarium Conservation Fund Inc	<i>Sydney Aquarium Conservation Fund</i>	Tuesday, 14 October 2008

**REGISTER OF ENVIRONMENTAL ORGANISATIONS**

<b>Name of Environmental Organisation</b>	<b>Name of Public Fund</b>	<b>Date of Entry</b>
Sydney City Farm and Sustainable Living Centre Inc	<i>Sydney City Farm and Sustainable Living Centre Public Fund</i>	Friday, 5 December 2008
Sydney Harbour Conservancy	<i>Sydney Harbour Conservancy Gift Fund Public Fund</i>	Thursday, 22 April 2010
Sydney Metropolitan Wildlife Services Inc	<i>Sydney Wildlife Public Gift Fund</i>	Thursday, 5 July 2007
T.R.E.A.T. (Trees for the Evelyn and Atherton Tablelands) Incorporated	<i>TREAT Environmental Benefit Fund</i>	Thursday, 9 March 2000
Tag for Life	<i>Tag for Life Gift Fund</i>	Tuesday, 24 November 2009
Taiwan International Society of Wilderness in Australia Incorporated	<i>Australian Taiwan Society of Wilderness Public Fund</i>	Thursday, 10 August 2006
Tamar Region Natural Resource Management Strategy Reference Group Inc	<i>Tamar Region Natural Resource Fund</i>	Wednesday, 11 August 2004
Tamborine Mountain Rainforest Trust	<i>Tamborine Mountain Rainforest Public Fund</i>	Friday, 7 July 1995
Tangaroa Blue Foundation Ltd	<i>Tangaroa Blue Foundation Fund</i>	Tuesday, 22 March 2011
Tarkine National Coalition Incorporated	<i>Tarkine Fund</i>	Monday, 27 February 2006
Taroona Environment Network Incorporated	<i>Taroona Environment Network Fund</i>	Monday, 1 December 2003
Tasmanian Bushland Garden Incorporated	<i>Tasmanian Bushland Garden Public Fund</i>	Thursday, 9 March 2000
Tasmanian Land Conservancy Incorporated	<i>Tasmanian Land Conservancy Fund</i>	Wednesday, 24 July 2002
Tasmanian National Parks Association Incorporated	<i>Tasmanian National Parks Association Public Fund</i>	Thursday, 19 August 2004
The Australian Arid Lands Botanic Garden Trust	<i>Australian Arid Lands Botanic Garden Public Fund</i>	Wednesday, 9 October 2002
The Australian Dingo Foundation	<i>The Australian Dingo Foundation Public Fund</i>	Wednesday, 17 October 2007
The Australian Rhino Project	<i>The Australian Rhino Project Public Fund</i>	Monday, 9 February 2015
The Balance the Earth Trust	<i>The Balance the Earth Trust</i>	Tuesday, 22 March 2011
The Blackwood River Foundation Inc	<i>The Blackwood River Foundation Public Fund</i>	Thursday, 5 July 2007
The Bower Re-Use and Repair Centre Co-operative Limited	<i>The Bower Fund</i>	Tuesday, 4 October 2005
The Clarence Environment Centre Incorporated	<i>The Clarence Environment Centre Gift Fund</i>	Wednesday, 24 July 2002
The Clean Air Society of Australia and New Zealand Inc	<i>Clean Air Society Public Fund</i>	Tuesday, 14 October 2008
The Climate Positive Foundation	<i>Climate Positive Foundation Gift Fund</i>	Wednesday, 19 September 2007
The Coastwatchers Association Incorporated	<i>Coastwatchers Environment Fund</i>	Monday, 20 January 2003
The Colong Foundation for Wilderness Ltd	<i>The Colong Wilderness Fund</i>	Friday, 25 June 1993
The Council Heads of Australian Botanic Gardens Incorporated	<i>Council of Heads of Australian Botanic Gardens Public Fund</i>	Tuesday, 4 December 2012
The Crossing Land Education Trust	<i>The Crossing Land Education Trust Public Fund</i>	Sunday, 6 August 2006
The Ecological Society of Australia Limited	<i>Ecological Society of Australia Fund</i>	Thursday, 2 October 2014

## REGISTER OF ENVIRONMENTAL ORGANISATIONS

<b>Name of Environmental Organisation</b>	<b>Name of Public Fund</b>	<b>Date of Entry</b>
The Eden Whale Discovery Centre Research Trust	<i>Eden Whale Discovery Centre Gift Fund</i>	Tuesday, 28 March 2000
The Environment Centre NT Inc	<i>The Environment Centre NT Public Fund</i>	Friday, 25 June 1993
The Field Naturalists Club of Victoria Incorporated	<i>The FNCV Environment Fund</i>	Friday, 14 June 2002
The Friends of Oolong Association Incorporated	<i>Fund of Friends of Oolong</i>	Friday, 9 May 2003
The Friends of the Marine Discovery Centre Inc	<i>FOMDC Queenscliffe Public Fund</i>	Wednesday, 17 October 2007
The Green Education & Initiatives Trust	<i>The Green Education &amp; Initiatives Public Fund</i>	Tuesday, 4 December 2012
The Jewish National Fund Environmental Association of Australia Inc	<i>The Jewish National Fund Environment Gift Fund</i>	Friday, 22 August 1997
The Keep Australia Beautiful Council (Vic.) Incorporated	<i>Keep Australia Beautiful Victoria Gift Fund</i>	Tuesday, 4 October 2005
The Lead Group Inc	<i>Lead Education and Abatement Fund</i>	Monday, 23 August 1999
The Manly Open Space Trust	<i>Manly Open Space Public Fund</i>	Friday, 13 February 2009
The Men of the Trees Inc	<i>Men of the Trees Public Environmental Gift Fund</i>	Thursday, 2 August 2012
The Moore Catchment Council (Inc.)	<i>Moore Catchment Environmental Fund</i>	Thursday, 19 June 2008
The Mulloon Institute Limited	<i>The Mulloon Institute Public Fund</i>	Wednesday, 31 July 2013
The Natural History Society of South Australia Incorporated	<i>The NHSSA Public Fund</i>	Thursday, 2 October 2014
The Nature Conservancy Australia Trust	<i>The Nature Conservancy Australia Public Fund</i>	Thursday, 19 August 2004
The Noosa Community Environment Trust	<i>Noosa Environment Public Fund</i>	Tuesday, 1 February 2005
The Peter Cullen Water and Environment Trust	<i>Peter Cullen Water and Environment Fund</i>	Wednesday, 16 December 2009
The Phil Little Sustainable Design Foundation	<i>Phil Little Sustainable Design Foundation Public Fund</i>	Thursday, 5 March 2009
The River Basin Management Society Limited	<i>ICM Foundation Public Fund</i>	Friday, 5 December 2008
The Rotamah Island Bird Observatory Incorporated	<i>Rotamah Island Bird Observatory Environmental Fund</i>	Thursday, 10 August 2006
The South Australian Ornithological Association Inc	<i>Birds SA Conservation Fund</i>	Tuesday, 14 October 2008
The Sunraysia Sustainability Network Inc	<i>SSN Inc. public fund</i>	Wednesday, 31 July 2013
The Sunrise Project Australia Limited	<i>The Sunrise Project Fund</i>	Wednesday, 31 July 2013
The Thin Green Line Foundation Ltd	<i>The Thin Green Line Foundation Ltd</i>	Wednesday, 23 March 2011
The Tree Project Inc	<i>The TreeProject Public Fund</i>	Wednesday, 25 June 1997
The Valley Centre for Environmental Research and Education Inc	<i>The Valley Public Fund</i>	Thursday, 9 March 2000
The Virginia Chadwick Memorial Foundation	<i>The Virginia Chadwick Memorial Foundation Fund</i>	Wednesday, 23 March 2011
The Wetlands and Grasslands Foundation	<i>Wetlands and Grasslands Fund</i>	Thursday, 27 September 2001
The Wilderness Society Inc	<i>The Wilderness Fund</i>	Friday, 11 June 1993

## REGISTER OF ENVIRONMENTAL ORGANISATIONS

Name of Environmental Organisation	Name of Public Fund	Date of Entry
The Wombat Foundation	<i>The Wombat Foundation Public Fund</i>	Thursday, 30 June 2005
Tilligerry Habitat Association Inc	<i>THA Environmental Gift Fund</i>	Thursday, 13 June 1996
Tolga Bat Rescue and Research Inc	<i>Tolga Bat Hospital Fund</i>	Tuesday, 13 February 2007
Total Environment Centre Inc	<i>Total Environment Centre Public Gift Fund</i>	Friday, 11 June 1993
Treenet Incorporated	<i>Treenet Fund</i>	Wednesday, 11 August 2004
Trees for Life Inc	<i>Trees for Life Growing Fund</i>	Thursday, 2 December 1993
Trees in Newcastle Inc	<i>Trees in Newcastle Public Fund</i>	Thursday, 22 April 2010
Trees Please! Inc	<i>Trees Please Donations Fund</i>	Monday, 23 August 1999
Trinity Inlet Catchment Management Association Inc	<i>Trinity Inlet Catchment Management Association Public Fund</i>	Wednesday, 11 September 2002
TSA Environmental Research Limited	<i>TSA Environmental Research Fund</i>	Tuesday, 15 April 2014
Turtle Oblonga Rescue and Rehabilitation Network Inc	<i>Turtle Oblonga Public Fund</i>	Wednesday, 31 July 2013
Tweed Valley Wildlife Carers Incorporated	<i>Tweed Valley Wildlife Carers Public Fund</i>	Thursday, 10 August 2006
Twinnies Pelican and Seabird Rescue Inc	<i>Twinnies Seabird Rescue Fund</i>	Tuesday, 1 November 2011
Understorey Network Incorporated	<i>The Understorey Network Public Fund</i>	Thursday, 15 June 2006
Upper Hunter Waterkeepers Alliance Incorporated	<i>Upper Hunter Water Fund</i>	Sunday, 25 February 2007
Uralla Wildlife Sanctuary Inc	<i>Uralla Wildlife Sanctuary Public Fund</i>	Friday, 27 April 2012
Urban Ecology Australia Inc	<i>EcoCity Foundation Fund</i>	Thursday, 13 June 1996
Victorian Association for Environmental Education Incorporated	<i>Public Grants Fund</i>	Thursday, 19 August 2004
Victorian Cliffcare Trust	<i>The Cliffcare Fund</i>	Thursday, 9 March 2000
Victorian Indigenous Nurseries Co-operative Ltd	<i>VINC Environment Fund</i>	Tuesday, 13 February 2007
Victorian Malleefowl Recovery Group Incorporated	<i>Malleefowl Recovery Fund</i>	Thursday, 2 October 2014
Victorian Ornithological Research Group Inc (VORG)	<i>VORG Environment Fund</i>	Friday, 5 December 2008
Waalbiirniny Wildlife Shelter Inc	<i>Waalbiirniny Fund</i>	Tuesday, 15 April 2014
Warringah Council Trust for the Acquisition of Environmentally Sensitive Land	<i>Warringah Council Trust for the Acquisition of Environmentally Sensitive Land Public Fund</i>	Tuesday, 31 March 2015
Warddeken Land Management Ltd	<i>Warddeken Land Management Public Fund</i>	Thursday, 12 March 2009
Water Resources Management Trust	<i>Water Training Education and Research Fund</i>	Tuesday, 14 October 2008
Water Stewardship Australia Limited	<i>WSA Public Fund</i>	Wednesday, 31 July 2013
Waterfall Springs Conservation Association Incorporated	<i>Waterfall Springs Foundation Endangered Species Fund</i>	Tuesday, 4 October 2005

**REGISTER OF ENVIRONMENTAL ORGANISATIONS**

<b>Name of Environmental Organisation</b>	<b>Name of Public Fund</b>	<b>Date of Entry</b>
Wentworth Group of Concerned Scientists Foundation	<i>Wentworth Group of Concerned Scientists Fund</i>	Tuesday, 24 November 2009
West Australian Fish Foundation	<i>West Australian Fish Foundation Fund</i>	Friday, 29 April 2011
Western Australia Wildlife Rehabilitation Council Inc	<i>WAWRC Public Fund</i>	Tuesday, 1 November 2011
Western Australian Naturalists' Club Incorporated	<i>WA Naturalists' Fund</i>	Sunday, 25 February 2007
Western Port Seagrass Partnership	<i>Western Port Seagrass Public Fund</i>	Thursday, 27 September 2001
Western Region Environment Centre Inc.	<i>Western Region Environment Centre Public Fund</i>	Tuesday, 15 April 2014
Westernport and Peninsula Protection Council Inc	<i>Westernport and Peninsula Protection Council Trust</i>	Monday, 21 February 1994
Wetland Habitats (Paiwalla) Association Incorporated	<i>Paiwalla Environment Fund</i>	Wednesday, 31 July 2013
WetlandCare Australia Pty Ltd	<i>WetlandCare Australia Fund</i>	Wednesday, 20 June 2007
Wetlands and Wildlife Limited	<i>The Wetlands and Wildlife Public Fund</i>	Friday, 25 June 1993
Wetlands Conservation Society Incorporated	<i>Wetlands Trust Fund</i>	Tuesday, 23 March 1999
Whale and Dolphin Conservation (Australasia) Incorporated	<i>Whale and Dolphin Conservation Research Fund</i>	Monday, 27 February 2006
Wheatbelt Natural Resource Management Incorporated	<i>Wheatbelt Natural Resource Management Public Fund</i>	Tuesday, 1 November 2011
Whitsunday Catchment Landcare Inc	<i>Whitsunday Catchment Landcare Fund</i>	Wednesday, 23 March 2011
Wild Mob Trust	<i>Wild Mob Public Fund</i>	Friday, 5 December 2008
Wild Mountains Trust	<i>Wild Mountains Fund</i>	Wednesday, 19 August 1998
WildAid Australia Limited	<i>WildAid Australia Fund</i>	Thursday, 2 October 2014
Wildcare Australia Inc	<i>Wildcare Australia Gift Fund</i>	Tuesday, 12 September 1995
Wildcare Incorporated	<i>Wildcare Gift Fund</i>	Monday, 31 October 2005
Wildcare Queanbeyan Incorporated	<i>Wildcare Queanbeyan Public Fund</i>	Wednesday, 24 July 2002
Wildflower Society of Western Australia Inc	<i>Wildflower Society Bushland Conservation Fund</i>	Tuesday, 12 September 1995
Wildlife Advocate Incorporated	<i>Wildlife Advocate Public Fund</i>	Friday, 20 October 2006
Wildlife Animal Rescue and Care Society Inc	<i>ARC Public Fund</i>	Friday, 27 April 2012
Wildlife Asia Inc	<i>Wildlife Asia Conservation Fund</i>	Tuesday, 4 December 2012
Wildlife Assistance & Information Foundation Incorporated	<i>Wildlife Assistance &amp; Information Foundation Incorporated</i>	Thursday, 23 December 2004
Wildlife Conservancy of Tropical Queensland Ltd	<i>Wildlife Conservancy of Tropical Queensland Public Fund</i>	Wednesday, 25 June 1997
Wildlife in Secure Environment Trust	<i>Wildlife in Secure Environment Trust Fund</i>	Friday, 12 March 1993
Wildlife Land Fund Limited	<i>Wildlife Nature Reserve Fund</i>	Monday, 22 April 2002

## REGISTER OF ENVIRONMENTAL ORGANISATIONS

<b>Name of Environmental Organisation</b>	<b>Name of Public Fund</b>	<b>Date of Entry</b>
Wildlife Preservation Society of Australia Ltd	<i>WPSA Public Fund</i>	Tuesday, 24 November 2009
Wildlife Preservation Society of Queensland	<i>Wildlife Preservation Society of Queensland Gift Fund</i>	Friday, 11 June 1993
Wildlife Protection Association of Australia Inc	<i>Wildlife Protection Association of Australia Fund</i>	Thursday, 9 March 2000
Wildlife Rehabilitation Centre Inc	<i>Wildlife Rehabilitation Centre Public Fund</i>	Tuesday, 1 November 2011
Wildlife Rescue and Information Network Incorporated	<i>WRIN Public Fund</i>	Monday, 30 July 2001
Wildlife Rescue and Protection Inc	<i>WRAP Public Fund</i>	Thursday, 28 August 2008
Wildlife Rescue South Coast Incorporated	<i>Wildlife Rescue Fund</i>	Friday, 27 April 2012
Wildlife Save our Species (SOS) Inc	<i>Wildlife SOS Public Fund</i>	Friday, 29 April 2011
Wildlife Victoria Inc	<i>Wildlife Rescue and Rehabilitation Fund</i>	Friday, 9 February 2001
Wildlife Volunteers Association Incorporated	<i>Wildlife Volunteers Association Fund</i>	Monday, 31 May 2004
Winifred Curtis Scamander Reserve Trust Deed	<i>Winifred Curtis Scamander Reserve Public Gift Fund</i>	Tuesday, 28 March 2000
Wirraminna Environmental Education Trust	<i>Wirraminna Environmental Education Trust Fund</i>	Thursday, 30 June 2005
Woody Yaloak Catchment Group Incorporated	<i>Woody Yaloak Catchment Improvement Fund</i>	Tuesday, 4 October 2005
Wollangarra Inc	<i>Wollangarra Public Fund</i>	Tuesday, 15 April 2014
Wollongong Environment Foundation Trust	<i>Wollongong Environment Foundation Trust Gift Fund</i>	Thursday, 19 February 2015
Wombat Protection Society of Australia Ltd	<i>Wombat Protection Society of Australia Public Fund</i>	Thursday, 5 July 2007
Wooragee Landcare Group Incorporated	<i>Wooragee Landcare Fund</i>	Thursday, 10 August 2006
World Animal Protection Limited	<i>World Animal Protection Public Fund</i>	Thursday, 2 August 2001
Yarra Riverkeeper Association Inc	<i>Yarra Riverkeeper Association Public Fund</i>	Wednesday, 17 October 2007
Yea Wetlands Trust	<i>Yea Wetlands Trust Fund</i>	Thursday, 23 December 2004
Yellow Footed Rock Wallaby Preservation Association Inc	<i>Bunker Block Project Public Fund</i>	Thursday, 8 June 2000
Zero Waste Australia Inc	<i>Zero Waste Australia Public Fund</i>	Wednesday, 19 September 2007
Zimbabwe Wildlife Fund	<i>Zimbabwe Wildlife Public Fund</i>	Friday, 27 April 2012
Zoo and Aquarium Association Inc	<i>Wildlife Conservation Fund</i>	Thursday, 2 August 2012

**ATTACHMENT B****ORGANISATIONS LISTED BY NAME IN THE *INCOME TAX ASSESSMENT ACT 1997***

The following environmental organisations are listed by name under various items of table 30-55(2) in subdivision 30-B of the *Income Tax Assessment Act 1997* as eligible to receive tax deductible donations.

If an organisation listed in the Act below (s 6.2.1 to 6.2.12 and 6.2.22) is a registered charity the Act provides that they are not required to report statistical information about donations.<sup>38</sup>

**The 13 Environmental organisations listed in the *Income Tax Assessment Act 1997***

Item	Fund, authority or institution	Registration date
6.2.1	the Australian Conservation Foundation Incorporated	26.10.1966
6.2.2	Greening Australia Limited	17.08.1982
6.2.3	Landcare Australia Limited	01.04.1990
6.2.4	the National Parks Association of New South Wales	17.08.1982
6.2.5	the Victorian National Parks Association Incorporated	17.08.1982
6.2.6	Trust for Nature (Victoria)	17.08.1982
6.2.7	the National Parks Association of Queensland	17.08.1982
6.2.8	The Nature Conservation Society of South Australia Incorporated	17.08.1982
6.2.9	the Nature Foundation SA Incorporated	17.08.1982
6.2.10	the Western Australian National Parks and Reserves Association Incorporated	17.08.1982
6.2.11	the Tasmanian Conservation Trust Incorporated	17.08.1982
6.2.12	the National Parks Association of the Australian Capital Territory Incorporated	17.08.1982
6.2.22	the World Wide Fund for Nature	13.10.1978

**The other 10 organisations listed in the *Income Tax Assessment Act 1997* under the Environment item but have not subject to the reporting requirements of the environmental organisations**

Item	Fund, authority or institution
6.2.13	the National Trust of Australia (New South Wales)
6.2.14	the National Trust of Australia (Victoria)
6.2.15	The National Trust of Queensland
6.2.16	The National Trust of South Australia
6.2.17	The National Trust of Australia (W.A.)
6.2.18	the National Trust of Australia (Tasmania)
6.2.19	The National Trust of Australia (Northern Territory)
6.2.20	the National Trust of Australia (A.C.T.)
6.2.21	the Australia Council of National Trusts
6.2.23	Mawson's Huts Foundation Limited

<sup>38</sup> s30-60 *Income Tax Assessment Act 1997*

## ATTACHMENT C

### INCOME TAX ASSESSMENT ACT 1997 - REGISTER OF ENVIRONMENTAL ORGANISATIONS

Section	Brief description	Requirements
<b>30-260</b>	Meaning of environmental organisation	An 'environmental organisation' is: <ul style="list-style-type: none"> <li>(a) a body corporate; or</li> <li>(b) a co-operative society; or</li> <li>(c) a trust; or</li> <li>(d) an unincorporated body established for a public purpose by the Commonwealth, a State or a Territory;</li> </ul> that satisfies each requirement in sections 30-265 and 30-270.
<b>30-265(1)</b>	Principal purpose	Its principal purpose must be: <ul style="list-style-type: none"> <li>(a) the protection and enhancement of the natural environment or of a significant aspect of the natural environment; or</li> <li>(b) the provision of information or education, or the carrying on of research, about the natural environment or a significant aspect of the natural environment.</li> </ul>
<b>30-265(2)</b>	Public fund	It must maintain a public fund that meets the requirements of section 30-130, or would meet those requirements if the environmental organisation were a fund, authority or institution.
<b>30-265(4)</b>	Rules	It must have agreed to comply with any rules that the Treasurer and the Environment Minister make to ensure that gifts made to the fund are used only for its principal purpose.
<b>30-130</b>	Maintaining a gift fund	<p>(1) The entity must maintain for the principal purpose of the fund, authority or institution a fund (the gift fund):</p> <ul style="list-style-type: none"> <li>(a) to which gifts of money or property for that purpose are to be made; and</li> <li>(b) to which contributions described in item 7 or 8 of the table in section 30-15 in relation to a fund-raising event held for that purpose are to be made; and</li> <li>(c) to which any money received by the entity because of such gifts or contributions is to be credited; and</li> <li>(d) that does not receive any other money or property.</li> </ul> <p>(2) The entity must use the gift fund only for the principal purpose of the fund, authority or institution.</p> <p><i>Exception—only one gift fund required per entity</i></p> <p>(3) An entity that operates 2 or more funds, authorities or institutions also meets the requirements of this section for 2 or more of those funds,</p>

		<p>authorities or institutions by maintaining a single gift fund if:</p> <p>(a) the gift fund meets the requirements in paragraphs (1)(a), (b) and (c) in respect of each of the funds, authorities or institutions for which the gift fund is maintained; and</p> <p>(b) the gift fund does not receive any other money or property.</p> <p>(4) The entity must use a gift or contribution made to the fund and any money credited to the fund only for the principal purpose of the fund, authority or institution to which the gift, contribution or money relates.</p> <p>Note: The entity is also required to keep appropriate records for each of the funds, authorities or institutions: see section 382-15 of the Taxation Administration Act 1953.</p>
<b>30-270(1)</b>	No payment of profits to its members	It must not pay any of its profits or financial surplus, or give any of its property, to its members, beneficiaries, controllers or owners (as appropriate).
<b>30-270(2)</b>	No acting as a conduit	It must have a policy of not acting as a mere conduit for the donation of money or property to other organisations, bodies or persons.
<b>30-270(3)</b>	Surplus assets to be transferred on winding up	It must have rules providing that, if the public fund is wound up, any surplus assets of the fund are to be transferred to another fund that is on the register.
<b>30-270(4)</b>	Statistical information to be provided	It must have agreed to give the Environment Secretary, within a reasonable period after the end of each income year, statistical information about gifts made to the public fund during that income year.
<b>30-275</b>	Further requirement for a body corporate or a co-operative society	<p>A body corporate (except a statutory authority) or a co-operative society is an environmental organisation only if:</p> <p>(a) its membership consists principally of bodies corporate; or</p> <p>(b) it has at least 50 members who are individuals that are:</p> <p>(i) regarded as financial members; and</p> <p>(ii) entitled to vote at a general meeting of it; or</p> <p>(c) the Environment Minister has determined that, because of special circumstances, it does not have to meet either of the requirements in paragraph (a) or (b).</p>

**ATTACHMENT D**

**REGISTER OF ENVIRONMENTAL ORGANISATIONS GUIDELINES**



# DEPARTMENT OF THE ENVIRONMENT

## REGISTER OF ENVIRONMENTAL ORGANISATIONS

A Commonwealth Tax  
Deductibility Scheme for  
Environmental  
Organisations

GUIDELINES

2003

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# General Information

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**THE OBJECTIVE OF THE REGISTER IS TO ASSIST ENVIRONMENTAL ORGANISATIONS TO OBTAIN FINANCIAL SUPPORT FROM THE COMMUNITY FOR USE IN THE CONSERVATION AND PROTECTION OF THE NATURAL ENVIRONMENT, BY PROVIDING A TAX INCENTIVE MECHANISM FOR THE COMMUNITY TO DONATE TO THOSE ORGANISATIONS.**

## Background

The Register of Environmental Organisations (the Register) was established in 1992 to remove the need for amendments to the Income Tax Assessment Act every time an environmental organisation was granted tax-deductible status.

The Register was given legislative effect on 24 December 1992 and now allows all approved environmental organisations to seek tax-deductible donations.

Gifts made to a public fund on the Register are made deductible by item 6.1.1 of subsection 30-55(1) of the *Income Tax Assessment Act 1997* (ITAA) and the requirements for the admission of organisations are prescribed in Subdivision 30-E of the ITAA.

The Register is administered by the Department of the Environment (the Department) in consultation with the Australian Taxation Office (ATO).

## Meaning of Environmental Organisation

[Section 30-260 of the ITAA]

An environmental organisation must be one of the following:

- (a) a body corporate; or
- (b) a co-operative society; or
- (c) a trust; or
- (d) an unincorporated body established for a public purpose by the Commonwealth, a State or a Territory.

Under section 30-275 of the ITAA, a body corporate (except a statutory authority) or a co-operative society is an environmental organisation only

if: (a) its membership consists principally of bodies corporate;

or

- (b) it has at least 50 members who are individuals that are:
  - (i) regarded as financial members; and
  - (ii) entitled to vote at a general meeting of it; or
- (c) the Minister for Environment has determined that, because of special circumstances, it does not have to meet either of the requirements in paragraph (a) or (b).

Most eligible environmental organisations fall into categories of being a body corporate or a co-operative society. This means that they are incorporated under the laws of the Commonwealth in the case of a company limited by guarantee, or a State or Territory as an incorporated association, co-operative society or similar body.

The ITAA provides that, in special circumstances, the Minister for the Environment may waive the requirement for an eligible incorporated organisation to have a minimum of 50 members. However, strong and justifiable reasons would be required for the Minister to grant an exemption as it is Australian Government policy that incorporated organisations meet the minimum membership requirement.

## Application Process

Under the ITAA, an environmental organisation is described as a body corporate; or a co-operative society; or a trust; or an unincorporated body established for a public purpose by the Commonwealth, a State or a Territory.

### Step 1

Organisations seeking entry on the Register must satisfy one of the above descriptions of environmental organisations. A State/Territory registration process is required for a body corporate, a co-operative society or a trust. A company seeking to be limited by guarantee must comply with the requirements of the Australian Securities and Investments Commission. All of the above involve a legal process.

### Step 2

Your organisation must seek an Australian Business Number (ABN) from the Australian Taxation Office (ATO) before submitting an application to the Department. Organisations need to have an ABN before they can be endorsed as a deductible gift recipient and/or as an income tax exempt charity.

For further detail, see Section 1.1, Australian Business Number.

### Step 3

Organisations that are already incorporated or are registered, must make amendments to their constitutional documents as requested in the Guidelines, in order to meet the requirements for entry on the Register.

The Department is happy to advise organisations on amendments. To assist organisations, we will assess draft constitutions against the requirements of the Guidelines.

### Step 4

Complete the attached application form for entry to the Register and for Deductible Gift Recipient (DGR) status.

The application form, along with the other Register requirements, must be sent to Department.

## Assessment Process

The Department carries out an initial assessment of all applications for entry onto the Register. A check is made to ensure that the organisations meet the legislative requirements of the ITAA, the requirement of ministerial rules, and the administrative requirements of the Guidelines.

Applications are then referred to the Minister for the Environment. The Minister must agree to the entries and certify that the organisations are environmental organisations to the Assistant Treasurer. After the Minister has signed the instrument for entry onto the Register, it is then passed to the Assistant Treasurer for his/her consideration.

When the Assistant Treasurer has approved the recommendation, the ATO will process each organisation's application for endorsement of its public fund as a DGR and will issue each organisation with written notification of their endorsement.

When notified of the Assistant Treasurer's approval, the Department advises each applicant in writing of their inclusion on the Register. The date of entry on the Register is the date that the Assistant Treasurer signed the instrument.

## Donations of Gifts of Property over \$5,000

Taxpayers are able to claim the benefits of a tax deduction for a gift over a maximum of five years. To take advantage of this concession, the gift must have been made to an organisation listed on the Register, on or after 1 July 1999, and be valued at over

\$5,000. In order to claim a deduction over five years, a claimant must fill out an election form and send it to the Secretary of the Department of the Environment. An election proforma is available on request from the Department—see contact details below.

## Donations and Sponsorship

*What is the difference between a donation and sponsorship?*

A donation is made unconditionally—the donor gives of his/her free will to an organisation that is free to determine the purpose for which the donation will be used, within the confines of that organisation's objectives. The donor may state a preference as to how the gift might be used as long as the organisation has an unconditional discretion as to how it will use the gift.

The donor must not receive any pecuniary or other material benefit in return for the gift including such benefits as membership or newsletters. Details relating to tax deductions for donations are found under division 30 (the gift provisions) of the ITAA.

Corporate sponsorship is a payment made by a business in exchange for promotional or advertising services, which creates mutual benefits for both the organisation and sponsoring business. Partnerships through sponsorship arrangements are tax deductible to businesses under section 8-1 of the ITAA.

For the purposes of the ITAA, donations are gifts made unconditionally under the terms of subdivision 30-E. Therefore, corporate sponsorships are not gifts, and sponsorship monies must not be placed in the public fund account. Corporate sponsorships are payments made by a business in exchange for promotional, advertising or other services.

## Bequests

Testamentary gifts (bequests) are not tax deductible (see subsection 30-15(2) of the ITAA).

The term bequest applies not only to those gifts specifically bequeathed under a will (or made by trustees as a result of a requirement placed on them by a will) but also to any gifts made by trustees out of the estate before the estate is settled. Consequently, donations by executors of deceased estates are not tax deductible.

## Income Tax Exempt Charities

Organisations that meet the requirements for listing on the Register may also qualify for endorsement by the ATO as an income tax exempt charity (ITEC).

The advantages for environmental groups that are endorsed as income tax exempt charities is that they are exempt from income tax and are not required to lodge income tax returns unless directed by the ATO. In some cases, charities will also qualify for other Commonwealth, State and Territory tax concessions.

You can phone the ATO on 1300 130 248 if you represent a non-profit organisation.

## Contact Information

If, after reading the Guidelines, you have queries about your application, please contact:

Register of Environmental Organisations  
Implementation and Governance Branch  
Policy Analysis and Implementation Division  
Department of the Environment  
GPO Box 787  
CANBERRA ACT 2601

Telephone: 02 6274 1467  
Email: [reo@environment.gov.au](mailto:reo@environment.gov.au)

# COMPLETING YOUR APPLICATION

## SECTION 1

### Applicant Details

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For your convenience, sections 1-4 are related to the application and are to be read in relation to the application form.

Section 1 asks for some basic information concerning the organisation. Sub-sections 1.4 - 1.9 of the application form are specific to the requirements of the ATO.

#### 1.1 Australian Business Number

Organisations need to have an Australian Business Number (ABN) before they can be entered on the Register and endorsed as a Deductible Gift Recipient.

You can apply for an ABN:

- electronically, through
  - the ABR ([www.abr.gov.au](http://www.abr.gov.au)), if all you wish to do is apply for an ABN
  - the Business Entry Point ([www.business.gov.au](http://www.business.gov.au)) where you can also attend to other government obligations, as well as apply for an ABN, or
- on a paper application, available by phoning the ATO on 13 28 66, or
- through a tax agent, who will lodge your application using the Electronic Lodgement System.

#### 1.2 Details of the Organisation

Please include the full, legal name of your organisation. The name should be the same as that on the certificate of incorporation, certificate of registration, deed of trust or other founding document.

The contact officer's name should be a person who is able to field queries from the Department about the application. Ideally, the contact person should be a public office holder in the organisation.

#### 1.3 Endorsement of Public Fund

All organisations seeking entry to the Register have to establish and maintain a public fund. It is the public fund that is endorsed as a Deductible Gift Recipient. Therefore, this question is already filled out on the application form.

The name of the public fund must be the same as the name that is in the establishment clause of the public fund in your constitutional document.

#### 1.4 Relevant Item Number

This is an ATO requirement that is already filled out for you on the application form. The ATO number for the environment category is 6.1.1.

For further information, refer to the ATO's GiftPack (a taxation guide for Deductible Gift Recipients and donors).

The GiftPack is available online at <https://www.ato.gov.au/Non-profit/Guides/In-detail/Guides---booklets/Gifts---fundraising/GiftPack/>

## 1.5 Located in Australia

In order to be eligible for entry to the Register, organisations and their public funds have to be physically located in Australia.

## 1.6 Financial Statement

If you are an established organisation, then please identify the year that you last prepared an audited annual financial statement. If you have only recently been established as an organisation, and have not yet been required to prepare audited accounts, then write 'n/a' on the application form.

## 1.7 Statistical Information

Under this section, you are required to identify your total income for the period identified in 1.6 above and then to provide the remaining information on a percentage basis.

If you are a new organisation (ie have not been operating for more than a year), you are not required to answer this section.

## 1.8 Type of Organisation

You must identify the type of organisation by marking the appropriate box on the application form.

A body corporate is a generic term that covers incorporated organisations, companies that have been established by guarantee and a number of other entities. If you are in any doubt, contact the Department.

## 1.9 Body Corporate made up of other Bodies Corporate

If your organisation is a body corporate made up by a majority of other bodies corporate, then your organisation is not required to meet the 50 minimum membership requirement.

## 1.10 Minimum Membership Requirement

If your organisation is predominantly made up of individuals; or a mix of individuals (majority) and bodies corporate (minority), then you are required to meet the 50 minimum membership rule. Membership is defined as members who are financial (ie paid up) and who are entitled to vote at an annual general meeting.

## 1.11 Commonwealth/State/Territory Registration

Details are required about your organisation's registration as an incorporated body, a cooperative society or a trust. The process for registering or stamping trust deeds varies in the various state/territory jurisdictions. If you are not yet registered, you will need to discuss the matter with the relevant state/territory departments, generally the Department of Fair Trading.

## 1.12 Public Fund Account

The public fund must have its own bank account for the deposit of donated monies, and monies earned from public fund assets.

## 1.13 Public Fund Management Committee

The public fund must be managed by a management committee appointed by the organisation. It can be made up of members from the organisation's management committee or be a sub-committee of the organisation's management committee. It can also be a committee made up entirely of responsible persons from the community who are not members of the organisation.

To qualify as a public fund, a majority of the administrators of the fund are required to have the requisite degree of responsibility to the wider Australian community by virtue of their tenure of public office or their position in the community etc. These persons must have a wider degree of responsibility to the community as a whole than just their obligation to the organisation seeking entry to the Register. Holding office in the applicant organisation will not qualify an individual as a 'responsible person'.

The minimum requirement for the number of members appointed to the committee to manage the fund is three and the majority of the members of the committee must be deemed by the Department to be 'responsible persons'.

A public fund committee member nomination form is attached. A nomination form must be filled in for each committee member for assessment by the Department as 'responsible persons'.

The following is a guide to who may qualify as 'responsible persons':

- people with honours (OBE, KCMG, AO etc)
- clergy and church authorities
- trustees or board members of a not-for-profit school or college
- justices of the peace
- judges/magistrates
- public servants with more than five years service
- barristers/solicitors
- doctors
- accountants (must be CPA, ASA, ICA or NIA registered)
- persons holding public or elected office:
  - mayors
  - town clerks
  - councillors
  - members of parliament
- directors of large public companies (with responsibilities under the companies code)
- academics or teachers with more than five years experience
- people who hold (or have held) other public positions (eg member of the Australia Council)
- past or present office holders of other community organisations (eg President of Parent and Citizens Association, Secretary of Lions, Treasurer of Rotary)

If doubt exists in any particular case, please contact the Department for advice.

Further information on this requirement is contained in Taxation Ruling TR 95/27 Income tax: public funds (available online at

<http://law.ato.gov.au/atolaw/view.htm?docid=TXR/TR9527/NAT/ATO/00001>).

## SECTION 2

# Mandatory Inclusions – Environmental Organisations

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This section deals with the mandatory constitutional requirements of environmental organisations.

### 2.1 Principal Purpose must be the Protection of the Natural Environment

[Section 30-265(1) of the ITAA]

An environmental organisation's principal purpose must be:

“(a) the protection and enhancement of the natural environment or of a significant aspect of the natural environment; or

(b) the provision of information or education, or the carrying on of research, about the natural environment or a significant aspect of the natural environment.”

An organisation seeking registration must provide evidence of its environmental purpose or purposes by listing its formal objects as part of its constitutional documents.

The environmental purpose must be the organisation's principal purpose.

The objects of the organisation must be set in the context of the natural environment. This includes all aspects of the natural surroundings of humans, whether affecting them as individuals or in social groupings.

The term natural to describe 'environment' is used to make a distinction between the natural environment and other types of environments eg

- built;
- cultural; and
- historic environments.

The natural environment and concern for it would include, for example: significant natural areas such as rainforests; wildlife and their habitats; issues affecting the environment such as air and water quality, waste minimisation, soil conservation, and biodiversity; and promotion of ecologically sustainable development principles.

The natural environment would exclude, for example:

- constructions such as the retaining walls of dams;
- cultivated parks and gardens;
- zoos and wildlife parks (except those parks and zoos principally carried on for the purposes of species preservation); and
- cultural sites and heritage properties.

### 2.2 Establishing and Maintaining a Public Fund

[Section 30-265 (2) of the ITAA and Taxation Ruling 95/27]

An environmental organisation must establish and maintain a public fund:

(a) to which gifts of money or property for its principal purpose are to be made; and

(b) to which any money received because of such gifts is to be credited; and

(c) that does not receive any other money or property'. A public fund has:

- its own name;
- its own objects (in the context of the Register, the environmental purpose of the organisation);

- its own management committee;
- its own bank account (separate to the environmental organisation); and
- its own rules.

The fund is public in the sense that it is to be administered by a committee of persons of whom a majority has a degree of responsibility to the wider community in Australia. These persons must demonstrate a commitment to the community outside of the environmental organisation.

Both the public fund and the environmental organisation that sponsored it are entered on the Register. The public fund must therefore be established and maintained as an entity distinct from the environmental organisation.

The organisation must authorise the establishment of the public fund by including an establishment clause in its constitutional document. The clause must clearly establish the public fund as a distinct entity.

Organisations are encouraged to give their public funds distinctive names so as to identify the public fund from the organisation. It is preferable to keep the name of the public fund as short as possible.

It is acceptable to use the organisation's name as the foundation of the public fund's name but the words 'incorporated' and 'limited' should not be included. The word 'fund' must be used in the name of the public fund, preferably at the end of the name.

It is wise to check and see if a public fund name is recorded already on the Register by ringing the Department's contact officer on 02 6274 1467.

## 2.3 Agreement to Abide by Ministerial Rules

[Section 30-265 (4) of the ITAA]

An environmental organisation must agree to comply with any rules that the Assistant Treasurer and the Minister for the Environment make to ensure that gifts made to the fund are used only for its principal purpose.

Environmental organisations wanting to be on the Register must include a clause in their constitution to say that they will accept any rule the Ministers make to ensure that gifts made to public funds will only be used for the environmental purposes.

Currently, there are two ministerial rules.

### Ministerial Rule 1

*An organisation listed on the Register must answer all questions required by the Department stated on the annual statistical return form. It is to provide, with the statistical return, an audited financial statement for itself and its public fund. The statement is to provide information on the expenditure of public fund monies and the management of public fund assets.*

### Ministerial Rule 2

*An organisation listed on the Register must inform the Department as soon as possible:*

- *if it changes its name or the name of its public fund; or*
- *if there is any change to the membership of the management committee of the public fund;*  
*or*
- *if there has been any departure from the model rules of the public fund.*

## 2.4 Informing the Department

Refer to Ministerial Rule 2 above. As both the name of the organisation and the name of its public fund are entered onto the Register, it is essential that the Department is informed if either the organisation and/or its public fund name are changed.

Whenever a change occurs on the management committee of the public fund, a nomination form is required to be submitted to the Department for all proposed members.

Also, the Department must be informed if there is any departure, in your constitutional document, from the model rules for public funds that are listed in the Guidelines to the Register.

## 2.5 Not-for-profit Organisation

[Section 30-270(1) of the ITAA]

An environmental organisation must not pay any of its profits or financial surplus, or give any of its property, to its members, beneficiaries, controllers or owners (as appropriate). The organisation must insert in its constitutional document a clause providing evidence that it will not pay any of its profit or surplus to its members, executive, trustees etc.

A statutory body will not be eligible for registration if its establishing legislation provides that one of its statutory functions is to transfer its property (its land) to the Crown; that is, where it is required that donated property be given or transferred to the Crown as the body's beneficiary or controller.

## 2.6 Conduit Policy

[Section 30-270 (2) of the ITAA]

The conduit policy applies to the behaviour of a potential donor to an organisation and its public fund. An organisation must not be directed by a donor to act as a conduit by passing a donation of money or property to other organisations, bodies or persons.

A registered organisation must not act as a collection agency for tax-deductible donations intended by a donor to be passed on to another organisation or person.

The conduit policy does not apply to an organisation which, within its principal objective to conserve the natural environment, decides to pass funds to another entity to do environmental projects or other nature conservation work.

## 2.7 Winding Up of Public Fund

[Section 30-270 (3) of the ITAA]

An environmental organisation must have a clause/rule providing that, if the public fund is wound up, any surplus assets of the fund are to be transferred to another fund that is on the Register.

## 2.8 Statistical Information

[Section 30-270 (4) of the ITAA]

An environmental organisation "must have agreed to give the Secretary of the Department of the Environment within a reasonable period after the end of each income year, statistical information about gifts made to the public fund during that income year".

Environmental organisations must provide the Department with statistical information about the donations and gifts made to the public fund for a financial year within four months of the end of that year.

The Minister and the Assistant Treasurer have approved a rule (refer to section 2.3) that requires registered organisations to include the following information in their annual statistical returns:

- to provide information on the expenditure of public fund monies and the management of public fund assets;
- to provide audited financial statements for the financial year for the environmental organisation; and
- to answer any questions about the public fund.

This will involve completing a statistical return form provided by the Department to organisations upon being admitted to the Register.

## SECTION 3

# Mandatory Inclusions – Public Funds

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The public fund must have its own rules. The rules must be inserted into the organisation's constitution.

**A copy of the Register's public fund model rules is included at the end of these Guidelines—the items listed below are not the model rules.**

### 3.1 Objective of the Fund

The objective of the public fund is to support the principal objectives/purposes of the environmental organisation and which must be the conservation of the natural environment.

### 3.2 Seek Funds from the Public

Organisations listed on the Register must actively seek donations of money or property from the community in order to maintain their tax deductibility status.

### 3.3 Separate Bank Account for the Fund

Each organisation seeking entry to the Register must open a bank account for its public fund. Gifts to the public fund must be kept separate from any other funds of the organisation. Only gifts of money or property must be placed the public fund's account. Sponsorship monies or testamentary gifts must not be deposited into the fund's bank account but rather be deposited into one of the organisation's other accounts.

### 3.4 Public Fund Management Committee

Refer to Section 1.13.

### 3.5 Income

Money from interest on donations, income derived from donated property, and money from the realisation of such property is to be deposited into the fund.

The release of monies from the public fund account and the management of, and sale of, public fund assets must be authorised by the fund's management committee. Members of the public fund management committee permanently located in Australia must be the only signatories to the public fund account.

### 3.6 Not-for profit

It is a requirement of both the organisation and the public fund that they be operated on a not-for-profit basis.

### 3.7 Receipts

Receipts must be issued in the name of the public fund. Donations with a value of less than \$2 are not allowable deductions.

To ensure tax deductibility of donations, receipts issued in the name of a registered organisation's public fund should contain the following elements:

- the number of the receipt
- the date the donation was received
- name of the organisation
- the organisation's Australian Business Number (ABN)
- name of the fund

- signature of a person authorised to act on behalf of the fund
- name of the donor
- an indication that the fund is listed on the Register
- that the amount is for a gift

However, the Department does not recommend you include this detail in your organisation's founding documents.

The following example contains all the elements required.

<b>[NAME OF ORGANISATION]</b> <b>[ A B N N U M B E R ]</b>	
<b>[NO]</b>	<b>DATE</b> /    /
<b>RECEIVED FROM \$</b>	
<b>REPRESENTING A DONATION TO THE [NAME OF FUND]</b>	
<b>RECEIVED BY</b>	
The [name of fund] is a public fund listed on the Register of Environmental Organisations under item 6.1.1 of subsection 30-55(1) of the <i>Income Tax Assessment Act 1997</i>	
<b>DONATIONS OF \$2.00 OR MORE ARE TAX DEDUCTIBLE</b>	

Questions about receipts are best answered by the ATQ. You can phone the ATQ on 1300 130 248 if you represent a non-profit organisation.

# SECTION 4

## Enclosures to Application

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### 4.1 Essential Items

#### Certificate of incorporation/registration

If your organisation is a body corporate or a cooperative society then you will need to provide the Department with a copy of the certificate of incorporation/registration. The best-known examples of bodies corporate are incorporated associations and companies limited by guarantee.

#### Constitutional documents

An organisation's constitution or rules, or memorandum and articles of association, or deed of trust or settlement etc must be provided to the Department. The constitution must contain all the amendments required by the Guidelines to the Register. The amendments must be approved by the appropriate state authority, normally Consumer Affairs, before a formal application is submitted to this Department.

#### Public fund management committee member nomination forms

A nomination form for each member of the management committee of the public fund must be submitted to the Department.

#### Description of your organisation

A brief description of your organisation and its activities must be included with your formal application. The description will be included in a brief to the Minister for the Environment for his consideration of the application.

### 4.2 Additional Items that can assist assessment

- Most recent annual report
- Most recent audited annual financial statement
- Most recent publication (eg newsletter, publication, information sheet, membership information etc)

## SECTION 5

# Removal Process

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The ITAA allows the Minister for the Environment and the Assistant Treasurer to direct the removal of an organisation from the Register.

The process of removal endeavours to be transparent, fair and accountable.

### 5.1 Grounds for Removal of an Organisation

The grounds for removing an organisation from the Register include:

- no longer meeting the requirements of the ITAA; or
- not collecting tax-deductible donations from the public; or
- not using donations to the public fund for the principal purposes of the environmental organisation; or
- not adhering to the model rules for public funds as set out in Section 7 of these Guidelines.

### 5.2 Process of Removal

The process generally involves two warning letters.

The first letter will be posted to the organisation requesting a response within three months. If a satisfactory response is not received within three months of the sending of the first letter, then a second letter will be sent.

A satisfactory response to the second letter is also required within three months. If such a response is not received within that time, then the Department will submit an instrument of removal for consideration by the Minister and the Assistant Treasurer.

## SECTION 6

# Model Clauses for Environmental Organisations

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These model clauses reflect the requirements of the Income Tax Assessment Act 1997 and Ministerial Rules. These clauses must be included in your constitution. Ideally, the establishment of the public fund clause should be placed with the objects of the organisation.

### Establishment of the Public Fund

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.

### Requirements of the Public Fund

The organisation must inform the Department responsible for the environment as soon as possible if:

- 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 public funds located in the Guidelines to the Register of Environmental Organisations.

## Ministerial Rules

The 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.

## Not-for-Profit

The income and property of the organisation shall be used and applied solely in promotion of its objects and no portion shall be distributed, paid or transferred directly or indirectly by way of dividend, bonus or by way of profit to members, directors, or trustees of the organisation.

## Conduit Policy

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.

## Winding-up

In case of the winding-up of the Fund, any surplus assets are to be transferred to another fund with similar objectives that is on the Register of Environmental Organisations.

## Statistical Information

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 7

## Model Clauses for Public Funds

These model rules for public funds reflect the requirements of taxation policy, especially Taxation Ruling 95/27. The rules must be inserted into your constitution.

1.	The objective of the 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 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 fund.
4.	A separate bank account is to be opened to deposit money donated to the fund, including interest accruing thereon, and gifts to it are to be kept separate from other funds of the organisation.
5.	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.
6.	The fund will be operated on a not-for-profit basis.

7.	A committee of management of no fewer than three persons will administer the fund. The committee will be appointed by the organisation. A majority of the members of the committee are required to be 'responsible persons' as defined by the Guidelines to the Register of Environmental Organisations.
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## **SECTION 8**

### Enclosed Forms

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**8.1 Application form for the Register of Environmental Organisations**

**8.2 Public Fund Committee Member Nomination Form**



**ATTACHMENT E**

**REGISTER OF ENVIRONMENTAL ORGANISATIONS APPLICATION FORM**

# REGISTER OF ENVIRONMENTAL ORGANISATIONS

## Application Form for Entry to the Register of Environmental Organisations and Endorsement as a Deductible Gift Recipient.

This application should be completed by organisations seeking entry to the Register of Environmental Organisations (the Register) and endorsement as a deductible gift recipient.

The information on this form is used by the Department of the Environment and Heritage to assess your eligibility for inclusion on the Register of Environmental Organisations as established under Subdivision 30-E of the Income Tax Assessment Act 1997 (the Act).

This application is cross-referenced to the Guidelines for your convenience. Sections 1, 2, 3 and 4 of the Guidelines provide clarification to the requirements listed on the application.

If your application is successful, and you are listed on the Register, this form will be sent to the Australian Taxation Office for consideration and endorsement as a deductible gift recipient under Subdivision 30-BA of the Act.

The Australian Business Register, which is publicly available, lists the names of all endorsed deductible gift recipients and the date of endorsement.

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

The word 'you' or 'your' in this application refers to the entity applying for endorsement.

### To complete this application:

- Read the Guidelines to the Register and the application carefully
- Print clearly, using a black pen only
- Use BLOCK LETTERS
- Place a cross ☒ in all relevant boxes if you are answering yes

# SECTION 1

## Applicant Information

### 1.1 Australian Business Number

### 1.2 Full, legal name of the organisation:

Postal Address:

Suburb or town:

State:

Postcode:

Telephone no/s: ( )

Facsimile no: ( )

Home Page Address:

Email address:

Contact Name for enquiries:

Office Held (eg President, Secretary, Trustee):

### 1.3 We are applying for endorsement of our public fund as a deductible gift recipient.

Name of the Public Fund:

### 1.4 Relevant item number is: 6.1.1

### 1.5 Is your organisation and public fund located in Australia?

Yes ☐

No ☐

### 1.6 What is the most recent year for which you have accounts, or for which your fund, authority or institution has accounts?

### 1.7 For that year, provide the following information:

Total amounts received (not including disposals of capital assets)

\$

Receipts (expressed as a percentage of the total amounts received):

Donations Received \_\_\_\_\_ %

Membership subscriptions received \_\_\_\_\_ %

Government grants and payments received \_\_\_\_\_ %

Outgoings (expressed as a percentage of the total amounts received):

Costs of fundraising \_\_\_\_\_ %

Distributions to other deductible gift recipients \_\_\_\_\_ %

Date for endorsement by ATO

/ /

FOR ATO USE ONLY

**1.8 Type of Organisation**

Your organisation must be one of the following (please cross ☒ the correct description):

- ☐ a body corporate; or  
☐ a cooperative society; or  
☐ a trust; or  
☐ a statutory body.

**1.9 Body Corporate made up of other Bodies Corporate**

- ☐ Is your organisation a body corporate made up of other bodies corporate?

*If so, then please provide, on a separate list, the names of the bodies corporate that made up your organisation*

**1.10 Minimum Membership Requirement**

- ☐ If your organisation is made up of a majority of individual members, and not bodies corporate, does it meet the minimum membership\* requirement of 50?

How many members\*?

*\*Section 30-275 of the Income Tax Assessment Act 1997 defines membership as members who are financial (ie paid up) and who are entitled to vote at a general meeting.*

**1.11 Commonwealth/State/Territory Registration**

**If your organisation is an incorporated body, a cooperative society or a trust, then please complete the following table:**

Registration Number	Date of Incorporation/Registration	Commonwealth, State or Territory
	/ /	

**1.12 Public Fund Account**

Public Fund Account Name	
Bank and Branch	Bank: Branch:
Account No	BSB: A/c No:

**1.13 Public Fund Management Committee**

Public Fund Management Committee	Number of Committee Members
<input type="checkbox"/> Have you set up the public fund with a majority of responsible persons?	

- ☐ Have you attached a public fund management committee member nomination form for each committee member for assessment by the Department as "responsible persons"?

## SECTION 2

### Mandatory Clauses for Environmental Organisations

---

HAVE YOU INCLUDED A CLAUSE/S FOR THE FOLLOWING IN YOUR CONSTITUTIONAL DOCUMENTS?

Mandatory Clauses	Your Reference
2.1 Principal purpose of protecting and enhancing the environment	
2.2 Establishing and Maintaining a Public Fund	
2.3 Agreement to Abide by Ministerial rules	
2.4 Informing the Department	
2.5 Not-for-profit Organisation	
2.6 Conduit Policy	
2.7 Winding-up the Public Fund	
2.8 Statistical Information	

## SECTION 3

### Mandatory Clauses for Public Funds

---

Mandatory Clauses	Your Reference
3.1 Objective of the Fund	
3.2 Seek Funds from the Public	
3.3 Separate Bank Account for the Fund	
3.4 Public Fund Management Committee	
3.5 Income	
3.6 Not-for-profit	
3.7 Receipts	

## SECTION 4

### Enclosures to Application

---

Please cross ☒ the following boxes if you have provided the item/s requested.

---

#### 4.1 Essential Items

- ☐ Certificate of incorporation
  - ☐ Constitutional documents (eg. constitution, rules, memorandum and articles of association, deed of trust or settlement etc)
  - ☐ Public fund management committee member nomination forms
  - ☐ A brief description of your organisation and its activities that will be included in a brief to the Minister for the Environment and Heritage seeking his approval of your entry.
- 

#### 4.2 Additional items that can assist assessment

- ☐ Most recent annual report
- ☐ Most recent audited financial statement
- ☐ Most recent publications (eg newsletter)

## SECTION 5

### Declaration by Applicant

---

*(To be signed by the president, secretary, public officer or trustee of the organisation).*

**I declare that the details provided in this application are true and accurate, and I certify that the:**

---

(insert name of organisation)

**agrees to comply with the requirements of Subdivision 30-E of the  
*Income Tax Assessment Act 1997* and any related guidelines that  
may be determined by the Government.**

Full Name

---

Office Held

---

Signature

Date        /        /

---

# REGISTER OF ENVIRONMENTAL ORGANISATIONS

## Public Fund Management Committee Member Nomination Form

**Name of Public Fund:** \_\_\_\_\_

**Name of Nominated Member:** \_\_\_\_\_

*To qualify as a 'responsible person', the nominated member must satisfy one or more of the following categories.*

Place a box ☒ in the categories as appropriate and provide detail where asked.

- ☐ person with honours (OBE, KCMG, AO etc).
- ☐ clergy or church authority
- ☐ trustee or board member of a non-for-profit school or college
- ☐ justices of the peace
- ☐ judge/magistrate/barrister/solicitor
- ☐ public servant with more than five years service
- ☐ doctor
- ☐ accountant    ☐ CPA,    ☐ ASA,    ☐ ICA,    ☐ NIA.
- ☐ person holding public or elected office.

**Name of Office:** \_\_\_\_\_

- ☐ mayor
- ☐ town clerk
- ☐ councillor
- ☐ member of parliament
- ☐ director of public companies with responsibilities under the companies code

**Title:** \_\_\_\_\_

**Name of Company:** \_\_\_\_\_

- ☐ academic or teacher with more than five years experience
- ☐ person who holds (or has held) a public position (eg member of the Australia Council)
- ☐ past or present office holder of a community organisation other than the applicant organisation.  
(eg President of Parents and Friends Association, Secretary of Lions, Treasurer of Rotary)

**Title:** \_\_\_\_\_

**Name of Organisation:** \_\_\_\_\_

**I declare that the details provided in this form are true and accurate.**

**Full Name** \_\_\_\_\_

**Signature** \_\_\_\_\_

**Date**    /    /

(Must be signed by an official of the applicant organisation or the nominated person)

## ATTACHMENT F

### MINISTERIAL RULES

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#### MINISTERIAL RULE 1

An organisation listed on the Register must answer all questions required by the Department stated on the annual statistical return form. It is to provide, with the statistical return, an audited financial statement for itself and its public fund. The statement is to provide information on the expenditure of public fund monies and the management of public fund assets.

---

#### MINISTERIAL RULE 2

An organisation listed on the Register must inform the Department as soon as possible:

- if it changes its name or the name of its public fund; or
- if there is any change to the membership of the management committee of the public fund; or
- if there has been any departure from the model rules of the public fund.

**ATTACHMENT G**

**REGISTER OF ENVIRONMENTAL ORGANISATIONS -STATISTICAL REPORTING FORM 2012**

# REGISTER OF ENVIRONMENTAL ORGANISATIONS

## Statistical Return of Tax Deductible Donations

FINANCIAL YEAR ended 30 JUNE 2012

Full Name of Organisation:

Australian Business Number:

Name of Public Fund:

Postal Address:

Telephone No:

Internet Address:

Email Address:

**Contact Details** (Please include title ie Dr, Mr, Mrs etc)

Name:

Position (eg President, Secretary):

Mobile No:

Email Address:

### Membership

How many members did the organisation have at 30 June 2012?

Are these members considered individuals or Body Corporate members?

### Public Fund Account Details

Account Name	
Bank/Credit Union Name	
Branch Name	
BSB No.	
Account No	

## **Public Fund Management Committee**

Please list below the members of your public fund management committee. If you have made changes to the committee and have not informed the Department, then you will need to detail the changes below and enclose a nomination form for any new members.

### **Current Membership**

<b>No.</b>	<b>Full Name of Committee Member</b>
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

**New Members** (that have **not** been communicated to the Department – need to fill in a nomination form for each member and enclose with the statistical return)

<b>No.</b>	<b>Full Name of New Committee Member</b>
1.	
2.	
3.	
4.	
5.	

**Former Members** (whose departure has not been notified to the Department)

<b>No.</b>	<b>Full Name of Former Committee Member</b>
1.	
2.	
3.	
4.	
5.	

## **Public Fund Donations**

Please list donations to your Public Fund for the financial year ending **30 June 2012**.

<b>Type of Donations</b>	<b>Number of Donations*</b>	<b>Donation Amount</b>
Money		\$
Property		\$
Deductible contributions		\$
<b>TOTAL</b>		\$

**\*NOTE:** Deductible contributions are contributions received by a deductible gift recipient for fundraising events that it organises within Australia. Eligible fund raising events include:

- fetes, balls, gala shows, dinners, performances or similar events;
- events comprising sales of goods if selling such goods is not a normal part of the supplier's business; and
- events that have been approved by the Commissioner of Taxation as a fundraising event.

There are two types of eligible contributions:

- a right to participate in a fundraising event (for example, the purchase of a ticket to attend a charity ball), and
- a successful bid at a charity auction conducted by a DGR.

To be tax deductible:

- the contribution must be money over \$250; property purchased during the 12 months before making the contribution and valued at more than \$250, or property valued by the Commissioner at more than \$5,000; and
- the benefit received by the contributor must be no more than 10% of the value of the contribution or \$100, whichever is less.

For further information on deductible contributions, refer to the Australian Taxation Office's website at [www.ato.gov.au/nonprofit/content.asp?doc=/content/56543.htm&page=2&H2](http://www.ato.gov.au/nonprofit/content.asp?doc=/content/56543.htm&page=2&H2).

## **Property Donations**

Please provide a brief description of property donated to the public fund for the financial year ending 30 June 2012.

Description of Property	Value
	\$
	\$
	\$
	\$
<b>TOTAL</b>	<b>\$</b>

## **Expenditure of Public Fund Revenue**

Expenditure of public fund monies for the financial year ending 30 June 2012.

Description of Expenditure on the Natural Environment	Value
Administration costs (eg stationary, electricity, telephone, rent etc)	\$
Coasts and oceans	\$
Conservation covenants	\$
Environmental advocacy (this should include all monies spent on advocacy)	\$
Environmental education	\$
Environmental Defender's Office costs	\$
Fundraising and campaign support	\$
Greenhouse/air quality	\$
Inland waters (excludes salinity)	\$
Land conservation (excludes national/state parks, reserves, includes salinity)	\$
National parks, state/territory parks, local reserves	\$
Native animal welfare (ie care and rehabilitation of injured native animals)	\$
Pollutants, toxics, nuclear waste	\$
Renewable energy	\$
Species conservation (excludes native animal welfare)	\$
Sustainable development	\$
Waste management	\$
Other (please identify)	\$
<b>Total</b>	<b>\$</b>

## **Audited Annual Financial Statement**

An audited annual financial statement must be provided with the statistical return for the organisation and its public fund.

The Department does allow the organisation's annual financial statement to be for other annual periods than the standard financial year eg 1 January to 31 December.

## **Constitutional Documents**

The Department has an interest in any amendments to your organisation's constitution as any change may affect the public fund. If the constitution has been amended and you have not provided a copy to the Department, then you will need to submit it with the statistical return.

## **Environmental Outcomes**

Please provide (as an attachment) a brief description of the outcomes achieved in the financial year ending 30 June 2012 using public fund gifts (donations).

## **Declaration**

**Declaration (to be signed by one of the following: President, Vice-President, Secretary, Treasurer, Public Officer or Trustee)**

I certify that to the best of my knowledge the information entered above is correct **and I have attached** (please tick):

- ☐ a copy of the **Audited Financial Statement** (Required)
- ☐ a brief **description of outcomes** achieved this financial year (Required)
- ☐ a copy of the organisation's **Constitutional document** as it has been revised.

**Signed** \_\_\_\_\_

**Name**

**Position**

**Date**

Please post or email to:

The Administrator  
Register of Environmental Organisations  
Department of Sustainability, Environment, Water, Population and Communities  
GPO Box 787  
CANBERRA ACT 2601

Phone: 02 6274 1467

Email: [reo@environment.gov.au](mailto:reo@environment.gov.au)

Web: [www.environment.gov.au/about/tax/reo](http://www.environment.gov.au/about/tax/reo)

**(If you choose to email the statistical return, please ensure that all documents have been signed off).**

# STATISTICAL RETURN OF TAX DEDUCTIBLE DONATIONS

(Statistical Return for organisations specifically listed  
in the *Income Tax Assessment Act 1997*)

FINANCIAL YEAR ended 30 JUNE 2012

Full Name of Organisation:

Australian Business Number:

Postal Address:

Telephone No:

Email Address:

Internet Address:

Contact Details (Please include title ie Dr, Mr, Mrs etc)

Name:

Position (eg President, Secretary):

Mobile No:

Email Address:

## Membership

How many members did the organisation have at 30 June 2012?

## Donations

Please list donations to your organisation for the financial year ending 30 June 2012.

Type of Donations	No. of Donations*	Donation Amount
Money		\$
Property		\$
Deductible contributions		\$
<b>TOTAL</b>		<b>\$</b>

\*NOTE: Deductible contributions are contributions received by a deductible gift recipient for fundraising events that it organises within Australia. Eligible fund raising events include:

- fetes, balls, gala shows, dinners, performances or similar events;
- events comprising sales of goods if selling such goods is not a normal part of the supplier's business; and
- events that have been approved by the Commissioner of Taxation as a fundraising event.

There are two types of eligible contributions:

- a right to participate in a fundraising event (for example, the purchase of a ticket to attend a charity ball), and
- a successful bid at a charity auction conducted by a DGR.

To be tax deductible:

- the contribution must be money over \$250; property purchased during the 12 months before making the contribution and valued at more than \$250, or property valued by the Commissioner at more than \$5,000; and
- the benefit received by the contributor must be no more than 10% of the value of the contribution or \$100, whichever is less.

For further information on deductible contributions, refer to the Australian Taxation Office's website at [www.ato.gov.au/nonprofit/content.asp?doc=/content/56543.htm&page=2&H2](http://www.ato.gov.au/nonprofit/content.asp?doc=/content/56543.htm&page=2&H2).

## **Property Donations**

Please provide a brief description of property donated to the organisation for the financial year ending 30 June 2012.

Description of Property	Value
	\$
	\$
	\$
	\$
<b>TOTAL</b>	<b>\$</b>

## **Expenditure of Donation Revenue**

Expenditure of donations for the financial year ending 30 June 2012.

Description of Expenditure on the Natural Environment	Value
Administration costs (eg stationary, electricity, telephone, rent etc)	\$
Coasts and oceans	\$
Conservation covenants	\$
Environmental advocacy (this should include all monies spent on advocacy)	\$
Environmental education	\$
Environmental Defender's Office costs	\$
Fundraising and campaign support	\$
Greenhouse/air quality	\$
Inland waters (excludes salinity)	\$
Land conservation (excludes national/state parks, reserves, includes salinity)	\$
National parks, state/territory parks, local reserves	\$
Native animal welfare (ie care and rehabilitation of injured native animals)	\$
Pollutants, toxics, nuclear waste	\$
Renewable energy	\$
Species conservation (excludes native animal welfare)	\$
Sustainable development	\$
Waste management	\$
Other (please identify)	\$
<b>TOTAL</b>	<b>\$</b>

### **Audited Annual Financial Statement**

An audited annual financial statement must be provided with the statistical return for the organisation and its public fund.

The Department does allow the organisation's annual financial statement to be for other annual periods than the standard financial year eg 1 January to 31 December.

### **Environmental Outcomes**

Please supply (as an attachment) a brief description of the outcomes achieved in the financial year ending 30 June 2012 using donations to the organisation.

### **Declaration**

**Declaration (to be signed by one of the following: President, Vice-President, Secretary, Treasurer, Public Officer or Trustee)**

I certify that to the best of my knowledge the information entered above is correct **and I have attached** (please tick):

- ☐ a copy of the **Audited Financial Statement** (Required)
- ☐ a brief **description of outcomes** achieved this financial year (Required)

**Signed** \_\_\_\_\_

**Name**

**Position**

**Date**

Please post to:

The Administrator  
Register of Environmental Organisations  
Department of Sustainability, Environment, Water, Population and Communities  
GPO Box 787  
CANBERRA ACT 2601

Phone: 02 6274 1467

Email: [reo@environment.gov.au](mailto:reo@environment.gov.au)

Web: [www.environment.gov.au/about/tax/reo](http://www.environment.gov.au/about/tax/reo)

**ATTACHMENT H**

**REGISTER OF ENVIRONMENTAL ORGANISATIONS -STATISTICAL REPORTING FORM 2013**



Australian Government

Department of Sustainability, Environment, Water, Population and Communities

**REGISTER OF ENVIRONMENTAL ORGANISATIONS****2013 STATISTICAL RETURN***Financial year ending 30 June 2013***Organisation Details**

Full Name of Organisation	
Name of Public Fund	
Australian Business Number	
Telephone Number	
Postal Address	
Email Address	
Website	
How many members did the organisation have at <u>30 June 2013</u> ?  <i>Please write the number of members in the brackets [.....]</i>	Number of individual members [.....] Number of body corporate members [.....] Total: [.....] or <input type="checkbox"/> no members – the organisation is a trust

**Contact Officer Details**

Contact name for enquiries:	
Position:	
Telephone number:	
Email address:	

**Financial Year**

Information requested on this form is for the financial year 1 July 2012 to 30 June 2013. If your organisation operates with a different financial year, please provide the information requested for your most recent complete financial year.

Which financial year are you providing information for?	<input type="checkbox"/> 1 July 2012 to 30 June 2013 (standard). or <input type="checkbox"/> This organisation has a different financial year and the information provided on this form is for the period _____ to _____.
---	---

*Where applicable, please indicate your selection by placing an x or a tick in the brackets [ ]*

**Register of Environmental Organisations – 2013 Statistical Return**

**Public Fund**

Please provide the following information on donations to your Public Fund during the financial year:

<b>Type of donation</b>	<b>Number of Donations</b>	<b>Value</b>
Money		\$
Property		\$
<b>TOTAL</b>		\$

Please specify the total amount expended from your public fund during the financial year:

	<b>Value</b>
<b>Total expenditure from public fund</b>	\$

**Environmental Outcomes**

Please provide (as an attachment) a brief statement on environmental outcomes for the financial year. This statement must contain information on how money (and/or property) donated to the public fund was used, and how this contributes to your organisation's principal purpose.

Have you attached a statement on environmental outcomes?	<input type="checkbox"/> yes <input type="checkbox"/> no
--	---

**Requirement to inform the department**

As per Ministerial Rule 2, an organisation listed on the Register of Environmental Organisations must inform the department as soon as possible:

- if it changes its name or the name of its public fund; or
- if there is any change to the membership of the management committee of the public fund; or
- if there has been any departure from the model rules of the public fund.

If your organisation has made any of these changes and not already informed the department, you will need to provide the appropriate documents with this statistical return.

Please select the option on the following page which best reflects your circumstances.

*Where applicable, please indicate your selection by placing an **x** or a tick in the brackets [ ]*

**Register of Environmental Organisations – 2013 Statistical Return**

**Requirement to inform the department (continued)**

Please select one of the following options:

☐ The organisation has not made any of the relevant changes.

or

☐ The organisation has made some changes and has previously informed the department.

or

☐ The organisation hereby notifies the department of the following:

☐ change to organisation name (please attach certification of the change of name)

☐ change to public fund name (please attach your amended founding documentation – i.e. constitution, rules of association or trust deed)

☐ change to membership of the public fund management committee (please attach a list of current members and a nomination form for each new member)

☐ change to founding documents – i.e. constitution, rules of association or trust deed (please attach the revised document and evidence of its ratification)

☐ there has been a departure from the model rules for public funds (please attach an explanatory statement)

**Declaration** *(To be signed by a person authorised to act for and on behalf of the organisation)*

- I declare to the best of my knowledge that the information provided on this form and its attachments is true and correct.
- I declare to the best of my knowledge that the public fund assets have been used solely in the supporting the organisation's environmental purposes.
- I acknowledge that the organisation may be subject to a random audit as part of the department's assurance program for the Register of Environmental Organisations. I understand this may include a request from the department for the organisation to provide supplementary information to this statistical return, which may include an audited financial statement.
- I understand that failure to provide information requested by the department may result in compliance action being undertaken and possible removal from the Register of Environmental Organisations.

Signature:	
Name:	
Position:	
Date:	

*Where applicable, please indicate your selection by placing an x or a tick in the brackets ☐*

**Register of Environmental Organisations – 2013 Statistical Return**

**Please post or email the completed form together with any attachments by  
31 October 2013 to:**

The Administrator  
Register of Environmental Organisations  
Department of Sustainability, Environment, Water, Population and Communities  
GPO Box 787  
CANBERRA ACT 2601

Email: [reo@environment.gov.au](mailto:reo@environment.gov.au)

Phone: 02 6274 1467

Further information about the Register of Environmental Organisations, including the public fund committee member nomination form, is available from:

[www.environment.gov.au/about/tax/reo](http://www.environment.gov.au/about/tax/reo)

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Further information about deductible gift recipient status is available from the Australian Taxation Office:

<http://www.ato.gov.au/Non-profit/Guides/In-detail/Guides---booklets/Gifts---fundraising/GiftPack/>

*Where applicable, please indicate your selection by placing an **x** or a tick in the brackets [ ]*

**ATTACHMENT I**

**REGISTER OF ENVIRONMENTAL ORGANISATIONS -STATISTICAL REPORTING FORM 2014**



### **When to use this form**

Complete this form if your organisation is listed on the Register of Environmental Organisations (the Register) and needs to submit statistical information for the financial year ending 30 June 2014 (or the relevant financial year for your organisation) to the Department of the Environment.

### **About this form**

Organisations listed on the Register are required to submit statistical information to the Department of the Environment on an annual basis. This requires the submission of the 2014 Statistical Return form.

The Department will be undertaking an assurance program for the Register involving a sample of organisations. Organisations subject to this assurance program may be requested by the Department to provide supplementary information to the statistical return at that time, and this may include an audited financial statement. The Department will provide reasonable notice for the organisation to respond to any such request.

Failure to provide information requested by the Department may result in the commencement of compliance action which may result in removal from the Register. Any action taken by the Department in this regard will be done in accordance with the Register's Guidelines and relevant legislation, including the *Income Tax Assessment Act 1997*.

### **Completing this form**

This form must be completed by a person authorised by the organisation to act on its behalf. To complete this application:

- download a copy of the application to your computer and check that you can save information in the application
- place X in ALL applicable boxes
- type directly into the form
- you must answer all questions unless we tell you otherwise

### **Further information**

Further information about the Register of Environmental Organisations, including the public fund committee member nomination form, is available from:

[www.environment.gov.au/about/tax/reo](http://www.environment.gov.au/about/tax/reo)

Further information about deductible gift recipient status is available from the Australian Taxation Office:

<http://www.ato.gov.au/Non-profit/Guides/In-detail/Guides---booklets/Gifts---fundraising/GiftPack/>

### Organisation Details

Full Name of Organisation	
Name of Public Fund	
Australian Business Number <sup>i</sup>	
Telephone Number	
Postal Address	
Suburb	
State	
Postcode	
Email Address	
Website	
<p>How many members did the organisation have at <u>30 June 2014</u>?<sup>ii</sup></p> <p><i>Please write the number of members in the brackets [.....]</i></p>	<p>Number of individual members [     ]</p> <p>Number of body corporate members [     ]</p> <p>Total: [     ]</p> <p>or</p> <p><input type="checkbox"/> no members—the organisation is a trust</p>
Has your organisation registered with the Australian Charities and Not-for-profit Commission?	<input type="checkbox"/> Yes <input type="checkbox"/> No

### Contact Officer Details

Contact name for enquiries	
Position	
Business hours phone number (8.30am to 5.30pm weekdays)	
Mobile phone number	
Email address	

## Financial Year

Information requested on this form is for the financial year 1 July 2013 to 30 June 2014. If your organisation operates with a different financial year, please provide the information requested for your most recent complete financial year.

Which financial year are you providing information for?	<input type="checkbox"/> 1 July 2013 to 30 June 2014 (standard).
	or <input type="checkbox"/> This organisation has a different financial year and the information provided on this form is for the period:  to

## Public Fund

Please provide the following information on donations to your Public Fund during the financial year:

Type of donation	Number of Donations <sup>iii</sup>	Value
Money		
Property		
<b>TOTAL</b>		

Please specify the total amount expended from your public fund during the financial year:

<i>Total expenditure from public fund</i>	<i>Value</i>

## Environmental Outcomes

**Please provide a brief statement on environmental outcomes for the financial year. This statement must contain information on how money (and/or property) donated to the public fund was used, and how this contributes to your organisation's principal purpose.**

### Requirement to inform the department

As per Ministerial Rule 2, an organisation listed on the Register of Environmental Organisations must inform the department as soon as possible:

- if it changes its name or the name of its public fund; or
- if there is any change to the membership of the management committee of the public fund; or
- if there has been any departure from the model rules of the public fund.

If your organisation has made any of these changes and not already informed the department, you will need to provide the appropriate documents with this statistical return.

Please select the option on the following page which best reflects your circumstances.

### Requirement to inform the department (continued)

Please select one of the following options:

☐ The organisation has not made any of the relevant changes.

or

☐ The organisation has made some changes and has previously informed the department.

or

The organisation hereby notifies the department of the following:

- ☐ change to organisation name (please attach certification of the change of name)
- ☐ change to public fund name (please attach your amended founding documentation—i.e. constitution, rules of association or trust deed)
- ☐ change to membership of the public fund management committee (please attach a list of current members and a nomination form for each new member)
- ☐ change to founding documents—i.e. constitution, rules of association or trust deed (please attach the revised document and evidence of its ratification)
- ☐ there has been a departure from the model rules for public funds (please attach an explanatory statement)

**'In Australia'**

Has your organisation conducted activities outside of Australia in the financial year ending 30 June 2014? ☐ Yes ☐ No

- If **no**, please complete the Declaration on the next page.
- If **yes**, please complete the following:

**What percentage of your organisation's expenditure supports activities completed outside of Australia?**

Please select one of the following options:

- ☐ Less than 10 per cent
- ☐ 10 to 50 per cent
- ☐ 51 to 75 per cent
- ☐ More than 75 per cent

**Please provide a brief overview of the types of activities you conduct overseas:**

## Declaration

*(Before you sign this form, check that the information you have provided is accurate and complete.)*

In submitting this form, I/we confirm:

- I/we are authorised to make this declaration on behalf of the organisation listed on the Register of Environmental Organisations, and that all relevant persons have made a full disclosure of information.
- The information provided in this form is complete and correct. I/we understand that giving false or misleading information in connection with this form is a serious offence.
- The Department is authorised to take the necessary steps to check the information provided in this form by obtaining information from databases or agencies.
- I/we declare that the public fund assets have been used solely in the supporting the organisation's environmental purposes.
- I/we acknowledge that the organisation may be subject to a random audit as part of the assurance programme for the Register of Environmental Organisations which is conducted by the Department of the Environment.
- I/we understand that I/we may be requested to provide further clarification or documentation to verify the information supplied in this form, which may include an audited financial statement.
- I understand that failure to provide information requested by the Department may result in compliance action being undertaken and possible removal from the Register of Environmental Organisations.

Signature:	
Name:	
Position:	
Date:	
Business hours phone number (8.30am to 5.30pm weekdays)	
Mobile phone number	

Time taken to complete this form

Estimate how long (in minutes) it took you to complete this form.	
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## Lodging your statistical return

- Print the completed form
- Complete and sign the declaration
- Send your completed form to:

*In hard copy:*

The Administrator  
Register of Environmental Organisations  
Department of the Environment  
GPO Box 787  
CANBERRA ACT 2601

*Electronically (preferred):*

Email: [reo@environment.gov.au](mailto:reo@environment.gov.au)

## Privacy

The information requested in this form is required under the *Income Tax Assessment Act 1997* and Ministerial Rule 1 made under the provisions of the Act.

Where authorised by law to do so, we may give this information to other government agencies. Some information will be used to update your details on the Australian Business Register (ABR), and may be passed to a wide range of government agencies, including Commonwealth, state and local government agencies.

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<sup>i</sup> Under sub-section 30-125(1)(a) of the *Income Tax Assessment Act 1997*, a Deductible Gift Recipient must have a valid Australian Business Number (ABN). Please notify the Department if you have cancelled your ABN.

<sup>ii</sup> Under section 30-275 of the *Income Tax Assessment Act 1997*, a body corporate (except a statutory authority) or a co-operative society is an environmental organisation only if:

(a) its membership consists principally of bodies corporate; or

(b) it has at least 50 members who are individuals that are:

(i) regarded as financial members; and

(ii) entitled to vote at a general meeting of it; or

(c) the Minister for Environment has determined that, because of special circumstances, it does not have to meet either of the requirements in paragraph (a) or (b).

<sup>iii</sup> Organisations may be removed from the Register for not collecting tax-deductible donations from the public.