

REGISTERING PROCESS FOR P&Cs TO BECOME A CHARITY

Register for an Australian Business Number (ABN)

- Register via abr.gov.au
- Make sure that 'Entity type' is Other Incorporated Entity not State Government Entity
- If your P&C already has an ABN, registration details can be accessed from www.abr.business.gov.au
- If you already have an ABN but are registered as a State Government Entity, you will need to contact the Australian Taxation Office (ATO) direct in order to change the entity type.

Register with the Australian Charities & Not for Profit Commission (ACNC)

The ACNC determines the charitable status of an organisation ie does it have a charitable purpose.

Charity Size

- Small Charity: annual revenue less than \$250,000
- Medium Charity: annual revenue \$250,000 or more but less than a million
- Large Charity: annual revenue is 1 million or more

Examples of Revenue

- Government and other grants
- Donations
- Fundraising activities
- Bequests or legacies
- Fees and charges for provision of services
- Sales of goods
- Interest earned
- Dividends or similar distributions

The role of the Australian Taxation Office

The Australian Taxation Office still determines if an organisation is entitled to tax concessions. The ACNC will pass on any tax concession requests to the ATO.

The following tax concessions are available to apply for:

- Income tax exemption and franking credits
- Goods and services tax concessions
- Fringe benefit tax rebates
- Deductible gift recipient (DGR) status
- Tax concessions from state, territory and local governments

Annual Requirements

Each time Office Bearers change, the ACNC must be notified. The ACNC website has a variety of forms. Form 3A can be downloaded when there is an Office Bearer change (Responsible Person change). Form 3B can be downloaded to notify the ACNC of change of charity details. Please note that the ATO must also be notified when Office Bearers change otherwise they will not give you any information.

All registered charities must provide an annual information statement to the ACNC from the 2012-2013 reporting period onwards, within six months of the end of the financial year. Medium and large charities must also provide an annual financial report from the 2013-2014 reporting period onwards, also within six months.

Note: Information gathered from the ACNC website, from communications with the ACNC advice section and the ATO.

For further information please contact:

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