

What are the eligibility criteria for applying for a Grant?

Your organisation must be either an endorsed Deductible Gift Recipient (DGR) or be specifically named as a DGR in Subdivision 30-B of the Income Tax Assessment Act 1997. The Australian Government's Australian Business register Online enables you to search your organisation's name or ABN and see whether it is endorsed as a DGR.

Accordingly, each applicant must provide:

- A copy of the applicant organisation's "Endorsement as a Deductible Gift Recipient" issued by the ATO, OR the item number in which the applicant organization is named in Subdivision 30-B of the Income Tax Assessment Act 1997.

It is also desirable, but not essential, to provide:

- A copy of the applicant organisation's "Notice of Endorsement for Charity Tax Concessions" issued by the ATO on or after 1 July 2005.

The Greater Charitable Foundation cannot make grants to other private ancillary funds.


If your notice of endorsement as a DGR states the "Provision for gift deductibility" is "item 2 of the table in section 30-15 of the Income Tax Assessment Act 1997", your organization will be an ancillary fund and therefore not entitled to receive grants.

All organisations applying to the Foundation must also advise their ABN.

More information about DGR status can be obtained from the ATO Non-Profit Organisations website at www.ato.gov.au/Non-profit which includes advice on who is eligible to obtain DGR status and how to apply.

A printout from the ABN Lookup at www.business.gov.au will not be accepted as a proof of status. Please find below examples of what we will accept as eligible documentation: -

Accepted Documentation



Australian Taxation Office

Date of Issue
xxxx

Endorsement as a deductible gift recipient

Endorsement as a deductible gift recipient under Subdivision 30-BA of the *Income Tax Assessment Act 1997* is provided as detailed below.

Name	xxx
Australian business number	xxx
Endorsement date of effect	xxx
Provision for gift deductibility	item 1 of the table in section 30-15 of the <i>Income Tax Assessment Act 1997</i>
Item(s) in Subdivision 30-B of the <i>Income Tax Assessment Act 1997</i>	xxx


The fact that you have been endorsed, together with the date or period of effect, is entered in the public register maintained by the Australian Business Registrar.

Endorsement imposes certain obligations on the endorsed entity. The obligations include the maintenance of a gift fund, advising the Commissioner of Taxation when entitlement to endorsement ceases, and inclusion of certain details on receipts. Each of these is explained in the Tax Office publication *Giftpack for deductible gift recipients & donors*. These obligations are imposed by sections 30-125, 30-160 and 30-228 of the *Income Tax Assessment Act 1997*.

Signature

Commissioner of Taxation and Registrar of the Australian Business Register

Unacceptable Documentation



Australian Government
Australian Business Register

ABN Lookup

Current details for ABN xxxxxxxx

ABN details

Entity name:	xxx
ABN status:	xxx
Entity type:	xxx
Goods & Services Tax (GST):	xxx
Main business location:	xxx

Australian Charities and Not-for-profits Commission (ACNC)
xxx is registered with the Australian Charities and Not-for-profits Commission (ACNC) as follows: [\[link\]](#)

ACNC registration	From
Registered as a charity view ACNC registration [link]	xxx

Trading name(s)

From November 2018, ABN Lookup will cease displaying all trading names and only display registered business names. For more information, click [help](#).

Trading name	From
xxx	xxx

Charity tax concession status
xxxxx is a xxxx endorsed to access the following tax concessions:

Tax concession	From
xxx	xxx

Deductible gift recipient status
xxx is endorsed as a Deductible Gift Recipient (DGR) from xxx. It is a xxx covered by Item 2 of the table in section 30-15 of the *Income Tax Assessment Act 1997*.