



Australian Government

**Department of the Environment,
Water, Heritage and the Arts**

FACT SHEET

The Register of Cultural Organisations — tax deductible donations to cultural organisations

More than a thousand Australian cultural organisations have been listed on the Register of Cultural Organisations, also known as ROCO, since it was introduced by the Australian Government in 1991.

The Register assists cultural organisations to attract support from the private sector, allowing them to receive tax deductible donations for a wide range of activities, such as:

- the creation of a new theatrical work;
- the publication of a literary magazine; or
- the building of a community arts centre.

Cultural organisations on the Register can seek tax deductible donations from the public and corporate sectors, and financial support from philanthropic trusts and foundations.

Which organisations can get on the Register?

An organisation which is mainly involved in one or more of the following cultural activities may be eligible for listing on the Register:

- literature
- music
- design
- community arts
- crafts
- video
- movable cultural heritage
- performing arts
- visual arts
- radio
- Aboriginal arts
- television
- film

Why donate to a cultural organisation?

By making a donation to any organisation listed on the Register you are contributing to Australia's cultural life and helping to build a stronger and more vibrant arts and cultural sector.

How to make a tax deductible donation to an organisation on the Register.

Individual and corporate donors can support a listed organisation of their choice and can benefit from a tax deduction for the following:

- monetary gifts of \$2 or more — the deduction for these can be apportioned over five years;
- gifts of property valued by the Australian Taxation Office at more than \$5000 — the deduction for these can be apportioned over five years; and
- gifts of property purchased within the preceding 12 months (deductible in the year of donation if the value is less than \$5000).

View the Register

To view all organisations on the Register, or to check whether the cultural body you'd like to support is listed to receive tax deductible donations visit:

www.arts.gov.au/roco/register

For more information

The Register of Cultural Organisations is administered by the Department of the Environment, Water, Heritage and the Arts.

For further information on how to get your organisation listed on the Register:

Visit: www.arts.gov.au/roco
Telephone: 02 6275 9647
Fax: 02 6275 9659
Email: roco.mail@environment.gov.au

Or write to: The Manager
Register of Cultural Organisations
Department of the Environment,
Water, Heritage and the Arts
GPO Box 787
CANBERRA ACT 2601