



Register of Cultural Organisations (ROCO) Application

Established under Subdivision 30-F of the *Income Tax Assessment Act 1997*

Important

To be eligible for entry on the Register of Cultural Organisations (ROCO) an organisation must meet all the criteria of section 30-300 of the *Income Tax Assessment Act 1997* (the Act).

Organisations entered on the ROCO are endorsed by the Australian Taxation Office (ATO) as a Deductible Gift Recipient (DGR) and are eligible to receive tax deductible donations in accordance with Division 30 of the Act.

The Register of Cultural Organisations Guide (the Guide) provides an explanation of the information required in this Application Form. Organisations applying for entry on the ROCO should read the Guide before preparing and submitting their applications.

Information provided by an organisation in its application and supporting materials is used to assess its eligibility for entry on the ROCO.

About your organisation

1. Organisation details

Legal name:

Postal address:

Australian Business Number (ABN):

2. Contact Person

Name:

Position:

Telephone number:

Mobile number:

Email address:



3. Principal officer e.g. CEO, President, Chair

Name:

Position:

Telephone number:

Mobile number:

Email address:

4. Organisation description

Briefly describe your organisation:

(If you need more room, please attach a separate document to this application)

Eligibility criteria

Each of the following sections relates to one of the ROCO eligibility criteria for the ROCO set out in section 30-300 of the Act.

5. Legal Structure—30-300(1)

What is your organisation's legal structure? (please tick)

-
- A company (e.g. a public company limited by guarantee)
 - An incorporated association (e.g. incorporated under state or territory legislation)
 - An Aboriginal and Torres Strait Islander Corporation
 - A Trust
 - An unincorporated body established by Commonwealth, state or territory legislation
 - Other
-

Other:



Attachment: Please provide evidence of your organisation's legal structure (please tick if attached):

-
- certificate of incorporation
 certificate of registration
 executed deed of trust
 establishing legislation
 other evidence
-

Other evidence:

6. Principal purpose—30-300(2)

a. Is the principal purpose of your organisation the promotion of one or more of the cultural forms specified in subsection 30-200(2) of the Act (listed below)?

-
- Yes
 No
-

b. If yes, which of the following cultural forms specified in subsection 30-300(2) (the specified cultural forms) is it your organisation's principal purpose to promote? (please tick as many as apply)

-
- Arts of Indigenous persons
 Community arts
 A craft
 Design
 Film
 Literature
 Movable cultural heritage
 Music
 A performing art
 Radio
 Television
 Video
 A visual art
-

c. Governing document
 Which clause(s) in your organisation's governing document establish its objects/purposes?

d. Does your organisation have purposes that are not related to promotion of one or more specified cultural forms?

-
- Yes
 No
-

e. If yes, what are the purposes not related to promotion of one or more specified cultural forms?

Attachment: Please provide documents, or a link, setting out your organisation's principal purpose (please tick if attached):

-
- your organisation's governing document (such as a constitution, rules, executed deed of trust)
 establishing legislation
 statement of purpose (if the organisation's objects are not within the governing document)
 other evidence
-

Other evidence:



f. Activities
Have you provided a supporting statement that provides a summary of your organisation’s current or planned activities and explains how the activities promote or will promote its principal purpose?

- Yes
- No

What additional evidence is attached as further evidence of your organisation’s activities? (please tick)

- Annual Report
- Business or Strategic plan
- Newsletters, calendar of events or promotional material for performances or events
- Other

Other:

g. Please provide details for your organisation’s websites and social media accounts (such as Facebook or Instagram).

h. Indirect pursuit of your organisation’s principal purpose
Will your organisation use its public fund to undertake any of the following activities? (please tick)
If you ticked any of these boxes see Question 11 in this form for the additional information that should be provided.

- awards, scholarships or prizes to individual artists or practitioners
- making grants to individuals or other organisations, or
- funding the purchase or creation of an asset that will be owned by, or transferred to, another entity

7. Public fund—30-300(3)

Organisations on the ROCO are generally required to maintain a separate public fund, though some exceptions apply (refer to Chapter 2, page 11 of the Guide).

a. Does your organisation have a separate public fund?

- Yes
- No

If you ticked yes, the name of the organisation’s public fund is:
(See Chapter 4, page 26 of the Guide for the ATO’s requirements for a public fund name).

If you ticked no, please provide details:

b. Is your public fund (or organisation, if you do not have a separate public fund) located in Australia?

- Yes
- No

c. Does your public fund (or organisation, if you do not have a separate public fund) currently receive donations from the public?

- Yes
- No

If no, how does your organisation intend to solicit donations?



d. Separate bank account

Does your organisation have a bank account for its public fund or trust that will receive all tax-deductible gifts and contributions to the organisation, and will not receive any other money or property?

Yes
 No

Please provide details of the bank account that will receive tax deductible donations.

Name of financial institution:

Branch:

BSB number:

Account number:

e. Responsible persons

Provide the name of each person responsible for the management of your public fund and, where relevant, the public office or position in the community that qualifies a person to be considered a 'responsible person' (see Chapter 2, page 14 of the Guide for a list of examples of 'responsible people'). It is suggested that your organisation's public fund committee consist of at least three people, two of whom are 'responsible persons'. If you need to include additional persons, attach a separate document to your application.

Person	Name	Responsible person qualification	Further detail (if necessary)
Person 1			
Person 2			
Person 3			

f. Clauses in your governing document

Specify which clause(s) in your organisation's governing document cover the following public fund requirements. Chapter 3 in the Guide contains detailed information on the clauses that the ATO have advised should be in your organisation's governing document for a fund it maintains to be considered a public fund. Model clauses can be found in Appendix 2 of the Guide.

Clause	Public fund requirement
	The organisation will establish and maintain a public fund.
	The objects of the public fund.
	Money in the public fund will be kept separate from other funds of the organisation.
	Money in the public fund will only be used to further the organisation's principal purpose.



Clause	Public fund requirement
	The fund is to be administered or controlled by a management committee made of people who, because of their tenure of some public office or their position in the community, have a degree of responsibility to the community as a whole (referred to as 'responsible persons').
	No monies or assets in the fund will be distributed to members or office bearers (a not-for-profit clause for the public fund).
	Receipts issued in the name of the public fund to include specified information.
	The public will be invited to contribute to the fund.
	A winding up/revocation clause for the public fund.

g. Use of the public fund

Please provide information on how your organisation proposes to use donations to its public fund.

8. Not-for-profit—30-300(5)

a. Does your organisation operate on a not-for-profit basis? Yes No

b. Does your organisation's governing document mandate this? Yes No

If yes, what is the clause number?

If no, what other evidence have you provided to demonstrate your not-for-profit status?

9. Agreement to comply with Ministerial rules—30-300(6)

a. Does your organisation's governing document mandate compliance with any rules that the Treasury Minister and the Arts Minister make to ensure that gifts made to the fund are used only for its principal purpose? Yes No

If yes, what is the clause number?

If no, what other evidence have you provided to demonstrate compliance with 30-300(6)?



10. Statistical information—30-300(7)

- a. Does your organisation's governing document mandate agreement to give the department, at intervals of 6 months, statistical information about gifts made to the public fund during the last 6 months?

Yes
 No

If yes, what is the clause number?

If no, what other evidence have you provided to demonstrate compliance with 30-300(7)?

11. Indirect pursuit of your organisation's principal purpose

You only need to complete this section if you stated at question 6.h of this form that your organisation intends to use its public fund to undertake certain activities to pursue its principal purpose indirectly. Further information about indirect pursuit of your organisation's principal purpose can be found in Chapter 3 of the Guide.

- a. Does your organisation's governing document enable the organisation to carry out this activity(s)?

Yes
 No

If yes, what is the clause number?

Refer to Chapter 3 in the Guide for information on the types of supporting information to demonstrate that the indirect pursuit of your principal purpose meets ROCO eligibility criteria.

Attachment: For award, scholarship, prize or grant programs run through an open application and assessment process (please tick if attached):

- Program guidelines that show how the program(s) will operate
 If guidelines have not yet been developed, a written statement addressing how your organisation intends to operate the program(s)

Attachment: Making grants to other organisations or sponsoring grants on behalf of an individual artist or organisation (please tick if attached):

- Program guidelines that show how the individuals and/or organisations selected for funding promote the specified cultural forms it is your principal purpose to promote
 Program documentation, such as a funding agreement with reporting obligations, to ensure that recipients use the money only for the purpose which it is awarded



Attachment: for raising funds to create assets that will be owned by or transferred to another entity (please tick if attached):

- A formal agreement between both parties showing the eventual owner operates on a not-for-profit basis and has provided assurances on the long term cultural use of the asset
- Supporting information such as policy documentation, public information including media articles and websites, grants or matched funding, or minutes of meetings showing support for your organisation or project from the eventual owner

12. Proposed donations

Please provide an estimate of the proposed donations you expect to receive in this financial year and each of the next four years, should the organisation obtain DGR status through ROCO. The total estimated donations should also be broken down into the donor categories of individuals, companies and ancillary funds using the table below (either dollar figures or percentages are fine).

This information is provided to the Treasury and is not taken into account in the Ministers’ decision on whether to enter your organisation on the ROCO.

While we realise that it may be difficult to provide estimates so far into the future, please give your closest approximations. There is no need to provide evidence to support these estimates.

Insert financial year:	20 to 20	20 to 20	20 to 20	20 to 20	20 to 20
Total estimated donations:	\$	\$	\$	\$	\$
Approx. amount from individuals:					
Approx. amount companies:					
Approx. amount from ancillary funds*:					

* An ancillary fund is a foundation or trust that has been specifically set up to receive donations that can be passed on to other DGR organisations.



13. Declaration

(To be signed by the Principal Officer listed on page 2.)

I declare that the information provided in this application is accurate and complete, and that I am authorised to make this declaration. Upon inclusion on the Register of Cultural Organisations, my organisation undertakes to:

- comply with any rules made by the Australian Government to ensure that gifts made to the public fund are used only for the organisation's principal purpose
- provide information to the department on tax-deductible gifts at six monthly intervals
- inform the department in writing within 28 days of any changes that might affect the organisations inclusion on the ROCO, including changes to contact details, governing documents, and the persons responsible for the public fund (i.e. advise resignations and new name(s) with responsible person qualification)
- provide the department with relevant program guidelines for any awards, scholarships and prizes it introduces for individuals or organisations
- provide evidence, if relevant, on how the organisation uses its public fund to indirectly pursue the organisation's principal purpose, and
- inform the department if the organisation and/or its public fund is to be wound up.

Name:

Position:

Signature:

Date:

