## COAG Not-for-profit Reform Working Group Terms of Reference

Chair	Commonwealth Treasury.	
Membership	Commonwealth, State and Territory Treasury officials.	
Scope of NFP Reform Working Group	The objective of the not-for-profit (NFP) Reform Working Group is for all Australian jurisdictions to work together to develop an effective approach to the regulation of the NFP sector which will reduce the regulatory burden on the sector where possible.	
	The NFP Reform Working Group will be responsible for reviewing, developing and recommending NFP regulatory reform options to the Council of Australian Governments (COAG), through the Standing Council on Federal Financial Relations (SCFFR), including:	
	• the Commonwealth consulting with States and Territories on regulation reform proposals for the NFP sector at the Commonwealth level (giving the States and Territories the opportunity to provide input to these proposals);	
	• the States and Territories considering the adoption or application of the Commonwealth statutory definition of charity (when legislated) for State and Territory purposes, where appropriate and where that would reduce regulatory burden for the NFP sector;	
	• providing oversight for work of the NFP Fundraising Working Group (which is a subcommittee of Consumer Affairs Australia New Zealand (CAANZ)) on a nationally consistent approach to fundraising regulation, which would reduce the regulatory burden on the NFP sector;	
	<ul> <li>considering approaches to harmonise the test for determining non-charitable activities of charities and seeking to minimise compliance costs for the NFP sector where possible; and</li> </ul>	
	• reviewing legal, governance and reporting regulation for the NFP sector, and making recommendations on appropriate reforms, including on regulations imbedded in service level agreements, building on the work of the Business Regulation and Competition Working Group NFP Subgroup.	
	In undertaking its role, the NFP Reform Working Group chair will liaise with members on activities relevant to NFP reforms and discuss the progress of those reforms.	
	The NFP Reform Working Group will continue until the aforementioned tasks are complete, or as agreed by the SCFFR.	
Operations	The NFP Reform Working Group will seek to meet on a monthly basis. However, where a particular issue is of pressing importance, discussion and deliberation can be undertaken out of session through written correspondence.	
	Meetings of the NFP Reform Working Group will utilise telephone/video conference facilities as much as possible to minimise environmental impacts and	

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	meeting and travel costs.
	The Chair will be responsible for scheduling and the record of meetings and will provide agenda papers and draft documents for consideration prior to the meeting where possible.
	Members may invite other relevant government departments and agencies as observers.
Decision- Making	The NFP Reform Working Group will make decisions on the basis of consensus wherever possible; noting that members may need to consult more broadly within their jurisdiction on certain issues and/or obtain prior Cabinet approvals before voting.
	If a situation were to arise that a majority, but not all, jurisdictions agreed to a particular decision, the dissenting jurisdictions and their reasons for dissent should be recorded in meeting outcomes.
	Where necessary, the principle of one vote per jurisdiction would apply.
Reporting	The NFP Reform Working Group will report to COAG through the SCFFR.
	The NFP Reform Working Group will also provide a work plan to the SCFFR for endorsement.
	The NFP Reform Working Group will work closely with the NFP Fundraising Working Group and will include its report in the NFP Reform Working Group's report to COAG.

## Membership

Jurisdiction	Department/Agency	Role
Commonwealth	Commonwealth Treasury	Chair
New South Wales	NSW Treasury	Member
Victoria	Department of Treasury and Finance	Member
Queensland	Qld Treasury	Member
Western Australia	Department of Treasury	Member
South Australia	Department of Treasury and Finance	Member
Tasmania	Tasmanian Treasury	Member
Australian Capital Territory	Treasury Directorate	Member
Northern Territory	Northern Territory Treasury	Member