

COAG NFP Reform Working Group work plan for 2011-12

Priority	Deliverable	Milestones	2011						2012							
			J	A	S	O	N	D	J	F	M	A	M	J		
Medium	Statutory definition of charity – Consideration of national recognition of a statutory definition of charity.	<u>Commonwealth</u> Public consultation on the Commonwealth Government consultation paper entitled <i>A definition of charity</i> .														
		<u>States and Territories</u> To provide comments on the Commonwealth's consultation paper as appropriate.														
		<u>States and Territories</u> Where appropriate, consider options to progress nationally consistent recognition of charities as determined by the ACNC.														
		<u>Commonwealth</u> Public consultation on exposure draft including Commonwealth consequential amendments to ensure Commonwealth recognition of charitable entities as determined by the ACNC.														
		<u>Working Group</u> Report to COAG via SCFFR on progress for developing options and recommendations to advance nationally consistent recognition of charities as determined by the ACNC, where appropriate.														

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			J	A	S	O	N	D	J	F	M	A	M	J		
High	Tax concessions for non-charitable activities of charities – Considering approaches to harmonise the test for determining non-charitable activities of charities.	<u>Commonwealth</u> Public consultation on options for better targeting of Commonwealth tax concessions to related activities of NFP entities.														
		<u>Commonwealth</u> Public consultation on exposure draft legislation for better targeting of Commonwealth tax concessions to related activities of NFP entities.														
		<u>Commonwealth</u> Legislation to be introduced into Parliament for better targeting of Commonwealth tax concessions to related activities of NFP entities.														
		<u>States and Territories</u> States and Territories to consider whether changes should be made to State/Territory legislation to harmonise tests for non-charitable activities of charities.														
		<u>Working Group</u> Report to COAG via SCFFR on progress of considering options to harmonise the tax treatment for non-charitable activities of charities, where appropriate.														

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			J	A	S	O	N	D	J	F	M	A	M	J		
High	Regulation of the NFP sector – Reviewing the legal, governance and reporting regulation for the NFP sector.	<u>Commonwealth</u> Public consultation on governance arrangements and exposure draft legislation for the ACNC.														
		<u>Commonwealth</u> Companies limited by guarantee structure (including barriers to utilising this structure) and general reports for regulated entities by early 2012.														
		<u>Commonwealth</u> Review duplication of regulation and reporting between ACNC and other regulators at the Commonwealth level.														
		<u>All Jurisdictions</u> All jurisdictions to identify any areas of regulatory and reporting duplication, including charitable trusts and incorporated associations. All jurisdictions to consider whether removal of regulatory and reporting duplication is appropriate and where relevant, consider options for reducing duplication.														
		<u>Commonwealth</u> The ACNC is to be established by 1 July 2012. Initially, its role will be to register charities for all Commonwealth purposes, undertake regulation of entities to the limit of the Commonwealth's powers, provide education to the														

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		sector, and implement a general purpose reporting framework and public information portal by 1 July 2013.													
		<u>Working Group</u> Report to COAG via SCFFR on progress for developing options and recommendations to harmonise governance and reporting regulation for the NFP sector where appropriate.													
Medium	Fundraising regulation reform for the NFP sector – Developing a nationally consistent approach to fundraising regulation which reduces the regulatory burden on the NFP sector.	<u>Commonwealth</u> Public consultation on the Commonwealth Government consultation paper for a national regulatory framework for fundraising.													
		<u>Working Group</u> Report to COAG via SCFFR on progress for developing options and recommendations to advance nationally consistent approach to fundraising regulation for the NFP sector where appropriate.													