

17 February 2023

Personal and Indirect Tax, Charities and Housing Division Treasury Langton Cres Parkes ACT 2600

Email: charitiesconsultation@treasury.gov.au

Dear Jacky

Deductible Gift Recipient Registers Reform

Chartered Accountants Australia and New Zealand (CA ANZ) welcome the opportunity to comment upon the exposure draft and explanatory memorandum that implement the <u>Deductible Gift Recipient</u> (<u>DGR) Registers Reform</u>.

Supporting the standardisation and streamlining of administration to reduce compliance and administrative burdens is a high priority for CA ANZ. The transfer of four specific DGR categories administered outside of the Australian Taxation Office¹ (ATO) to the ATO is welcomed, particularly as it is expected that this will reduce the reduce timeframe for the DGR approvals process from up to two years to around one month. CA ANZ suggests there should be an expectation that combined administration by the ATO of all DGR registers should provide consistency and efficiencies in the reporting by DGR entities.

Allowing a public fund to fulfil a gift fund requirement and funds to be transferred to another DGR upon winding up also significantly reduce unnecessary red tape and is welcomed.

Should you have any queries regarding this submission please contact Susan Franks on 0401 997 342 or susan.franks@charteredaccountantsanz.com

Yours sincerely

Metal Cresa.

Michael Croker Leader Australia Tax

¹ Namely Environmental Organisations which is administered by the Department of Climate Change, Energy, the Environment and Water; Harm Prevention Charities which is administered by the Department of Social Services; Cultural Organisations which is administered by the Office for the Arts in the Department of Infrastructure and Transport, Regional Development, Communications and the Arts; Overseas Aid Organisations which is administered by the Department of Foreign Affairs and Trade