

Submission on Taxation Administration (Community Charity) Guidelines 2024

Submitted by Noosa Community Foundation Limited

14/11/24

[ACNC Link](#)

Summary

The Noosa Community Foundation (NCF) strongly supports this proposal to make Community Foundations (CF) deductible gift recipients (DGR).

We see two main benefits from the change for CFs (compared to being a PuAF)

1. It allows CF to support local and often small non-DGR1 entities doing work consistent with DGR categories
2. It allows local based PAFs to support local community entities which do not have DGR1 status, but are doing work consistent with the DGR framework through the CF.

The proposal aims to provide this DGR status to several of the existing CF; probably on the basis of their longer term existence.

That is a welcome step and we strongly support it.

What is less clear is how existing and future CF not on this list may join the list. The Consultation document states; *“The government may consider bringing other foundations into scope in the future.”*

While this prospect is strongly supported by NCF, the lack of;

- Any positive signs of intention
- Any time frame and
- Guidelines on how a CF can aspire to achieve DGR status

condemns other newer and emerging CF to continuing uncertainty about the prospect of DGR status indefinitely.

We strongly feel the proposed Guidelines would benefit from a “roadmap” to how these CF would qualify.

This would allow them to begin to modify their legal and governance structures, their activity guidelines and their operations to allow them to minimize wasted activity that does not qualify them for DGR status at some future point in time.

How the Noosa community would benefit

The Noosa Community Foundation was founded in late 2023 and covers the region centred around the Noosa Shire in Qld.

We primary see our Mission as raising funds for distribution to DGR1 charities servicing our community.

Like many communities, Noosa has a number of affluent residents predisposed to philanthropy.

They do not necessarily make small donations to local charities for various reasons; including admin overheads, due diligence requirements and even lack of awareness of those charities and donation opportunities.

We have demonstrated that some of these donors are more willing to make larger donations to the NCF and have us parcel the grants into small portions that assist local charities without causing e.g. a feast and famine flow of donations to those charities.

Unfortunately, many such affluent donors have already set up e.g. PAFs and other similar structures. These are often prohibited from donating to the NCF as we are not eligible to receive their funds.

If this Proposal gave clear guidelines, milestones and timetable for how e.g. the NCF could achieve this status, we could add that our strategic planning and ultimately offer this additional fundraising channel to our local charities.

Contact

If you would like further information on the Noosa Community Foundation, please direct your queries to our Chair;

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Chair

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