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1 May 2014

Dr Kathleen Dermody
Committee Secretary
Senate Standing Committees on Economics
PO Box 6100
Parliament House
Canberra ACT 2600

By email: economics.sen@aph.gov.au

Dear Dr Dermody,

Australian Charities and Not-for-profits Commission (Repeal) (No. 1) Bill 2014

Please find attached Philanthropy Australia's submission to the Senate Economics Legislation Committee inquiry into the *Australian Charities and Not-for-profits Commission (Repeal) (No. 1) Bill 2014*.

Philanthropy Australia thanks the Senate Economics Legislation Committee for the opportunity to comment on this Bill.

If the Committee wishes to discuss the matters raised in this submission further, please do not hesitate to contact Krystian Seibert, Policy & Research Manager, on 0457 239 197.

Yours Sincerely

A handwritten signature in black ink, appearing to read "Louise Walsh".

Louise Walsh
Chief Executive Officer

Philanthropy Australia Submission – Senate Economics Legislation Committee Inquiry into the Australian Charities and Not-for-profits Commission (Repeal) (No. 1) Bill 2014

Key Points

- This submission has been prepared in a manner which recognises that the Australian Government has made a commitment to abolish the Australian Charities and Not-for-profits Commission (ACNC), and the submission therefore aims to provide constructive input regarding options for replacing the ACNC.
- Philanthropy Australia does not believe that the policy debate should be structured as a narrow and limited choice between the retention of the ACNC or a return to the pre-ACNC status quo, where the Australian Taxation Office (ATO) was the de-facto regulator of charities at the Commonwealth level.
- Philanthropy Australia would encourage the retention of the parts of the framework which are working effectively, even if the ACNC itself is not retained.
- Philanthropy Australia has developed three principles to guide its approach to the ACNC and the assessment of alternative policy options.
- These principles address questions about the appropriate allocation of regulatory roles, the importance of ongoing work to reduce regulatory burden, and the value of information collection and provision about charities (including philanthropic organisations).
- The *Australian Charities and Not-for-profits Commission (Repeal) (No. 1) Bill 2014* ('ACNC Repeal Bill) does not specify the arrangements for replacing the ACNC as these will be set out in a subsequent Bill, and therefore Philanthropy Australia is not in a position to adequately assess the ACNC Repeal Bill and any policy alternatives to the ACNC.
- Given this, Philanthropy Australia believes it would be appropriate for the Senate to defer consideration of the ACNC Repeal Bill until this uncertainty is resolved and proposals can be assessed in their entirety.
- Philanthropy Australia recommends a process of public consultation on alternative options for replacing the ACNC, which provides the opportunity for stakeholders to comment on a consultation paper and Exposure Draft legislation.
- One option which Philanthropy Australia believes should be considered as part of this public consultation process would involve replacing the ACNC with a 'Charities Registrar', which would be a smaller body responsible for determining the charitable status of entities and maintaining a publicly searchable register of charities.

1. Introduction

Philanthropy Australia is the national peak body for philanthropy and is a not-for-profit (NFP) membership organisation comprising more than 700 Members and Associates. These include trusts and foundations, businesses, families and individuals who want to make a difference through their own philanthropy and to encourage others with their giving. Our vision is for 'A More Giving Australia' and our mission is to 'Lead an innovative, growing, influential and high performing philanthropic sector in Australia.'

Since its establishment, Philanthropy Australia has appreciated the manner in which the Australian Charities and Not-for-profits Commission (ACNC) has engaged with the NFP sector. The ACNC has adopted a supportive approach to helping charities understand the new regulatory framework, and has been constructive in working with stakeholders to seek to resolve implementation challenges that have arisen. Philanthropy Australia also recognises the dedication of the ACNC Commissioner, Ms Susan Pascoe AM and her staff.

However, Philanthropy Australia acknowledges that the Australian Government has made a commitment to abolish the ACNC. Therefore, this submission has been prepared in a manner which recognises that the Australian Government will seek to implement this commitment, and aims to provide constructive input regarding options for replacing the ACNC.

In this regard, Philanthropy Australia cautions against trying to address real or perceived issues with the ACNC regulatory framework by simply abolishing the framework in its entirety without a more systematic assessment and examination of the different aspects of the framework. Philanthropy Australia does not believe that the policy debate should be structured as a narrow and limited choice between the retention of the ACNC or a return to the pre-ACNC status quo, where the Australian Taxation Office (ATO) was the de-facto regulator of charities at the Commonwealth level.

Rather, Philanthropy Australia would encourage the retention of the parts of the framework which are working effectively, even if the ACNC itself is not retained. In order to facilitate achieving such an outcome, we would welcome a public consultation process to determine the shape of the framework that replaces the ACNC.

Philanthropy Australia's comments on the ACNC Repeal Bill are divided into three parts. The first section outlines three principles which Philanthropy Australia has developed to guide its approach to discussions about the future of the ACNC. The second section outlines the challenges with assessing the ACNC Repeal Bill against these principles given the uncertainty about arrangements for replacing the ACNC regulatory framework. The third section outlines a possible replacement option for the ACNC should it not be retained.

2. An Effective Regulatory Framework for Charities

Philanthropy Australia believes that an effective regulatory framework for charities is important to enhance the capability of the sector to support and empower communities across Australia.

An effective regulatory framework supports public trust and confidence in charities, whilst ensuring that regulatory burden is minimised. Through supporting public trust and confidence, an effective regulatory framework plays a role in maintaining and growing a culture of philanthropy and giving.

Philanthropy Australia has developed three principles to guide its approach to discussions about this issue, and the future ACNC.

These principles have been the subject of consultation with our Members, and address questions about the appropriate allocation of regulatory roles, the importance of ongoing work to reduce regulatory burden, and the value of information collection and provision about charities (including philanthropic organisations).

The principles serve to outline the key elements that Philanthropy Australia considers relevant when examining any changes to the regulatory framework for charities at a Commonwealth level.

These principles are:

1. An independent government body, separate from the revenue collection body, should be responsible for determining charitable status and maintaining a national register of charities
2. Addressing the regulatory burden on the NFP sector should be a reform priority for all levels of Government
3. Better information about charities, including philanthropic organisations, is needed to improve our understanding of their role in the community and assist with policy development

They are discussed in more detail below.

Principle 1 – Appropriate Allocation of Regulatory Roles

An independent government body, separate from the revenue collection body, should be responsible for determining charitable status and maintaining a national register of charities.

Determining Charitable Status

Philanthropy Australia respects and values the work of the Australian Taxation Office (ATO), and recognises the vital role played by the ATO in administering the taxation system.

The ATO has a broad role in this regard, which includes administering charitable tax concessions. Prior to the establishment of the ACNC, its role also involved making determinations about the charitable status of entities.

However, Philanthropy Australia believes that as a revenue collection agency, the ATO is best suited to administering charitable tax concessions rather than determining the charitable status of entities.

There is a potential conflict of interest between the functions of determining charitable status and administering the benefits this then entails in the form of tax concessions. This is because when an organisation is granted charitable status, and therefore access to tax concessions, this represents a loss to revenue. A proper delineation of roles is appropriate in order to avoid such a potential conflict of interest arising.

Determining charitable status is a regulatory function that revolves around administering and interpreting charity law – which focuses on questions of altruistic purpose and public benefit. This is a different task to administering taxation law – which focuses on processes and procedures for ensuring that taxation is collected in accordance with the law. There is, what could be termed, a ‘culture clash’ between the nature and focus of these two functions.

In 2001, the *Inquiry into the Definition of Charities and Related Organisations*, commissioned by the then Howard Government, recognised the differences between these two functions and advised that they be separated. In its final report it stated that:

As a matter of principle, the Committee believes that the charitable status of an entity should stand independently of the taxation concessions that may attach to that status. We therefore favour the establishment of an independent body to be responsible for determining the charitable status of entities.¹

Notably, the ATO’s own submission to that Inquiry also supported an independent decision-making process for determining charitable status, citing the example of the Charities Commission in the United Kingdom.²

Philanthropy Australia endorses the position of the *Inquiry into the Definition of Charities and Related Organisations*.

In addition, in 2010 the Productivity Commission recommended the establishment of a ‘Registrar for Community and Charitable Purpose Organisations’ in its research report *Contribution of the Not-for-profit Sector*,³ and the *Australia’s Future Tax System Review* (the ‘Henry Review’) recommended the establishment of the ‘National Charities Commission’.⁴

International trends also show that policy makers have seen the benefits of having an independent government body that determines charitable status, which is separate from the government body that is responsible for

¹ *Inquiry into the Definition of Charities and Related Organisations*, Commonwealth of Australia, 2001, p.290. Accessed at: <http://www.cdi.gov.au>

² *Submission to the Inquiry into Charities and Related Organisations*, Australian Taxation Office, January 2001, p.1. Accessed at: <http://www.cdi.gov.au/submissions/298-ATO.doc>

³ *Contribution of the Not-for-profit Sector*, Productivity Commission, Commonwealth of Australia, 2010, p.152. Accessed at: <http://www.pc.gov.au/projects/study/not-for-profit/report>

⁴ *Australia’s Future Tax System*, Commonwealth of Australia, 2010, p.211. Accessed at: http://taxreview.treasury.gov.au/content/Content.aspx?doc=html/pubs_reports.htm

administering tax concessions. This includes jurisdictions such as England and Wales, Scotland and Northern Ireland. Ireland is also in the process of establishing an independent charities commission.

In New Zealand, when the functions of their Charities Commission were transferred to their Department of Internal Affairs in 2012, a choice was made not to return responsibility for determining the charitable status of organisations to their revenue collection agency. Instead, a three person board was established to ensure an independent decision making process regarding charity registrations.⁵

In the case of the ACNC, the *Australian Charities and Not-for-profits Commission Act 2012* establishes an independent statutory office, the Commissioner of the ACNC, and provides for an independent process for determining the charitable status of entities. As outlined above, this independent process is comparable to the approach in most similar jurisdictions overseas.

A National Register of Charities

The benefits of a national register of charities has been the subject of broader research undertaken on behalf of Philanthropy Australia on strategies for increasing high net worth and ultra-high net worth giving.⁶ This research found that amongst those surveyed:

Particular value was placed on the ability to have a single portal through which donors could identify NFP organisations and access basic financial and organisational documentation (including annual reports and audited accounts).⁷

In this regard, Philanthropy Australia believes that a national register of charities is an important resource for assisting donors. This is because it makes information more easily accessible and therefore enables donors to make more informed choices about the organisations they support.

The availability of such a national register of charities is also consistent with best practice in other jurisdictions.

One of the benefits of the 'ACNC Register', which is currently being populated with new information about charities, is that for the first time there would be a centralised source of key information about charities which the public, including donors, can easily and quickly access.

⁵ For more information, please see: <http://www.dia.govt.nz/Charities-Commission-functions-moved-to-Internal-Affairs>

⁶ *Strategies for Increasing High Net Worth and Ultra High Net Worth Giving*, Effective Philanthropy on Behalf of Philanthropy Australia, February 2011. Accessed at: http://www.philanthropy.org.au/images/site/misc/Tools_Resources/PA-High-Net-Worth-Giving-Report-170211.pdf

⁷ Ibid at p.33.

There were 407,359 visits to the ACNC Register between the ACNC's establishment and April 2014⁸, demonstrating that there is strong demand from the public for such a resource and the information it provides.

Philanthropy Australia is of the view that a national register of charities, with sufficiently detailed and readily accessible information about charities should continue to be maintained, irrespective of whether the ACNC is itself retained.

The usability of such a national register will depend on the information it contains. In this regard, providing financial reports and governing documents on the national register would represent the minimum amount of information that would be necessary in order for it to be a useful resource for donors.

Philanthropy Australia does however emphasise that as part of maintaining any such register of charities, appropriate provision must be made to ensure that the privacy of individual donors is protected. Otherwise, the publication of private information about such donors could dissuade giving.

This is particularly important in the case of individuals and families who maintain a private charitable trust (such as highly regulated Private Ancillary Funds), and wish to be accountable but discreet in how they undertake their giving.

Principle 2 – Addressing the Regulatory Burden

Addressing the regulatory burden on the NFP sector should be a reform priority for all levels of Government.

Philanthropy Australia supports having a flexible and proportionate regulatory framework, which aims to deliver regulation that is consistent and coordinated wherever possible. At the same time, it recognises that some aspects of regulation may be the appropriate responsibility of the States and Territories, and that efforts to deliver more consistent and coordinated regulation in a Federation are challenging at the best of times.

Philanthropy Australia's position reflects the fact that philanthropy and giving not only respond to the taxation environment, but that an effective regulatory framework plays a role in maintaining and growing a culture of philanthropy and giving.

In 2010, the Productivity Commission found that the regulatory environment for the NFP sector is 'complex, lacks coherence, sufficient transparency, and is costly to NFPs'.⁹

The *Australian Charities and Not-for-profits Commission Act 2012* has as its third object 'To promote the reduction of unnecessary regulatory obligations on the Australian not-for-profit sector'.¹⁰ Philanthropy Australia acknowledges the work undertaken by the ACNC so far, particularly given the complexities associated with NFP regulation being the responsibility of different levels of government. However, it is recognised that as a regulator and not a policy

⁸ ACNC Key Facts and FAQs. Accessed at: https://www.acnc.gov.au/ACNC/Edu/ACNC_key_facts_and_FAQs.aspx

⁹ Above no.3 at p.XXIII.

¹⁰ *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*, s15-5 (1)(c)

maker, the ability of the ACNC to affect the necessary change by itself is restricted.

Although the ACNC regulatory framework includes provisions to protect the privacy of individuals and families who maintain a Private Ancillary Fund, some of our Members have expressed concerns around the process for applying to have certain information withheld from the ACNC Register in order to protect the privacy of donors. As stated in the discussion around Principle 1, protecting the privacy of donors is important in the case of individuals and families who maintain a private charitable trust (such as highly regulated Private Ancillary Funds), and wish to be accountable but discreet in how they undertake their giving.

The challenges with this process are a product of the requirements of the relevant regulations, rather than a product of the ACNC's administration of these regulations. Philanthropy Australia appreciates the constructive approach the ACNC has taken to administering these particular regulations and its willingness to positively engage with Philanthropy Australia on this issue. We also understand that such challenges can occur when implementing a new regulatory framework, and are optimistic that current discussions with the ACNC will produce an effective process to meet both the intention and detail of the regulation with a minimum of regulatory burden.

However, overall Philanthropy Australia recognises that in return for access to tax concessions, there may be a reasonable expectation that there is some form of reporting to a Government body. Such reporting should not automatically be regarded as a regulatory burden, provided it is proportionate and well designed.

Philanthropy Australia also points out that reporting mechanisms, such as the ACNC's Annual Information Statement, are used to populate the ACNC Register. As pointed out in the discussion around Principle 1, such a national register of charities is an important resource for assisting donors and can save them time and effort by making information more easily accessible in one centralised location.

In making these comments, Philanthropy Australia believes that additional emphasis is needed on delivering more consistent and simple regulation. Should the ACNC not be retained, the body which replaces the ACNC will need to ensure that the work started by the ACNC is built upon and that the pace of progress can be increased.

One area that needs to be prioritised is fundraising regulation reform. This is particularly a problem for charities that have a national presence and seek to fundraise in different jurisdictions. However, it also impacts upon some of our Members which operate Public Ancillary Funds, as the process of fundraising from the public for a charitable purpose, which Public Ancillary Funds are required to do, is currently governed by State and Territory law.

This means that charities have to research and comply with the relevant fundraising legislation in each jurisdiction and face a myriad of different rules and requirements, for example:

- Licences are valid for different periods;
- Some jurisdictions require a high level of personal disclosure from directors, and in the case of one State police checks are required for executive officers;
- Audited financial reports and in some cases jurisdiction specific income projections are required in different formats and at different times of the year.

Whilst only a section of Philanthropy Australia's membership is impacted by this regulation, feedback from those who are impacted indicates that the cost of complying with these requirements is substantial.

Given the national presence of many organisations that fundraise and the increasing use of online methods to fundraise, a regulatory framework based on inconsistent and duplicative State and Territory regimes is clearly problematic and in need of reform.

In its 2010 report referred to above, the Productivity Commission observed that 'a nationally consistent approach to fundraising would significantly lessen the regulatory burden faced by NFPs operating across jurisdictions'.¹¹

Philanthropy Australia agrees with this view, and understands that work is underway through the Council of Australian Governments to develop reform proposals. This work needs to be prioritised and expedited so that tangible outcomes are seen in the near future.

Philanthropy Australia also makes the broader comment that irrespective of whether the ACNC is retained, the wider challenges related to the regulatory environment for the NFP sector, as identified by the Productivity Commission, will need to remain an ongoing focus for national reform.

Principle 3 – The Need for Better Information

Better information about charities, including philanthropic organisations, is needed to improve our understanding of their role in the community and assist with policy development.

Philanthropy Australia supports efforts to collect better and more accurate data about charities, including philanthropic organisations. Although there are a variety of sources of data about charities in Australia, the data tends to be out of date or patchy in its coverage.

This problem is particularly challenging in the case of philanthropy. Accurate and relatively up-to-date data is available about Private Ancillary Funds, as these funds are required to submit detailed reports to the ATO. However data about the broader philanthropic sector is very limited.

For example, whilst we have some basic information about the number of philanthropic organisations in Australia, we have no aggregate indication of

¹¹ Above no.3 at p.139.

their assets and annual distributions.¹² Such information is useful as it assists to demonstrate the broad role and impact of philanthropy in Australia, but it also assists in better public policy formulation. The following example illustrates the role of data in public policy formulation.

In November 2008, the Treasury published a discussion paper which proposed a range of reforms to the Prescribed Private Fund structure. Although most of these reforms were regarded as necessary and welcome, a 'minimum distribution rate' of 15 per cent per year of a fund's assets was flagged in the discussion paper.¹³

Such a high distribution rate would have had a considerably negative impact upon the viability of the Private Ancillary Fund structure, and therefore would have impacted upon giving in Australia. Although the final distribution rate was set at an acceptable level of 5 per cent of the market value of the fund's net assets, uncertainty around this proposal led to a marked decrease in the number of Private Ancillary Funds being established.

The availability of data about the number of Private Ancillary Funds, and the ability to link this to proposed policy changes, provides a very valuable resource to inform public policy development in the future and to ensure the promotion of effective policies which support the growth of philanthropy and giving.

One of the benefits of the ACNC's 'Annual Information Statement' and 'ACNC Register' are that for the first time, there would be the possibility of having aggregated NFP sector wide data, including data about philanthropic organisations. This would provide a very useful resource, and assist with mapping the scale and diversity of giving structures in Australia.

The usefulness of such an information resource has already been demonstrated, with the ACNC publishing information about the most common types of charitable activities across Australia, and the most common beneficiaries of charities. Data sets from the ACNC Register are also being made available through www.data.gov.au.¹⁴

Philanthropy Australia strongly believes that there will be an ongoing need for an effective means of data collection on the NFP sector, and it will be necessary to ensure there is an appropriate body to coordinate this task.

3. Assessment of the Australian Charities and Not-for-profits Commission (Repeal) (No. 1) Bill 2014

The ACNC Repeal Bill proposes to repeal the *Australian Charities and Not-for-profits Commission Act 2012*. However it will not take effect until the

¹² Given the importance of maintaining appropriate donor privacy, which recognises that publication of private information about individual donors could dissuade giving, Philanthropy Australia is focused on aggregate data rather than data which can identify individual donors.

¹³ *Improving the integrity of Prescribed Private Funds*, Commonwealth of Australia, 2008, p.5.

¹⁴ ACNC Media Release, *Children most likely to benefit from charities*, 24 February 2014.

Accessed at: http://www.acnc.gov.au/ACNC/Comms/Media/MR_069.aspx

enactment of a later Bill, which will provide the details of the arrangements for replacing the ACNC. Given the Australian Government's plan to abolish the ACNC through a two-stage process, Philanthropy Australia has prepared this submission not only to inform the Senate Economics Legislation Committee of Philanthropy Australia's position regarding this Bill, but also to propose a possible way forward regarding a replacement for the ACNC.

The Regulatory Impact Statement contained in the Explanatory Memorandum for the ACNC Repeal Bill states that:

It is intended that the regulatory functions previously transferred to the ACNC from the ATO and ASIC will return to those bodies. In place of the ACNC, broad support for the sector will be provided by a new National Centre for Excellence.¹⁵

However, there is no further elaboration of arrangements for replacing the ACNC, and no reference in the Minister for Social Services' Second Reading Speech regarding what the 'successor body' for the ACNC will be.

Without being able to examine in further detail any arrangements for replacing the ACNC, Philanthropy Australia is not in a position to adequately assess any policy alternatives against the principles outlined in the previous section of this submission.

Given this uncertainty, Philanthropy Australia believes it would be appropriate for the Senate to defer consideration of the ACNC Repeal Bill until this uncertainty is resolved.

Philanthropy Australia acknowledges that the Australian Government has a policy to abolish the ACNC. However, Philanthropy Australia is still of the view that it would be appropriate and desirable to undertake a process of public consultation regarding arrangements for replacing the ACNC (including who its 'successor body' is), as distinct from public consultation about whether to retain the ACNC itself.

Philanthropy Australia would welcome a two-stage process of public consultation, with the first step being the publication of a consultation paper seeking feedback on alternative options for replacing the ACNC, which would provide stakeholders with the opportunity to provide input and feedback on alternative options for replacing the ACNC.

As the second step, Philanthropy Australia believes that the publication of a draft Bill which sets out the proposed model and arrangements for replacing the Australian Charities and Not-for-profits Commission would be desirable.

Any changes to the ACNC regulatory framework, including the repeal of the *Australian Charities and Not-for-profits Commission Act 2012* will by necessity involve consequential amendments to other legislation including taxation laws. The publication of a draft Bill will help avoid any unintended consequences flowing from any proposed changes.

¹⁵ Regulation Impact Statement, Repeal of the Australian Charities and Not-for-profits Commission, p.3.

Once such a process of consultation has been undertaken and the necessary second Bill is introduced which provides details of the arrangements for replacing the ACNC, Philanthropy Australia will be in a position to assess proposals in their entirety and provide a final view regarding proposed changes.

Recommendation 1

- a) **Philanthropy Australia recommends that consideration of the *Australian Charities and Not-for-profits Commission (Repeal) (No. 1) Bill 2014* be deferred, until public consultation has been undertaken regarding alternative options for replacing the Australian Charities and Not-for-profits Commission**
- b) **This consultation should involve the publication of a consultation paper seeking feedback on alternative options for replacing the Australian Charities and Not-for-profits Commission, followed by the publication of a draft Bill which sets out the proposed model and arrangements for replacing the Australian Charities and Not-for-profits Commission**

4. A Charities Registrar as a Successor Body to the ACNC

As outlined in Section 2 of this submission, as a matter of principle, Philanthropy Australia supports having an independent government body that determines charitable status and maintains a national register of charities. Philanthropy Australia believes this body should be separate from the government body that administers the taxation system including charitable tax concessions, namely the ATO.

Whilst Philanthropy Australia also supports the concept of a National Centre for Excellence, we note that this proposal still requires further development in order to determine the detail of its structure and functions. Philanthropy Australia would welcome the opportunity to be part of a consultation process regarding the establishment of a National Centre for Excellence, given the unique perspective we can provide as a national membership body for the philanthropic sector.

However, in a broad sense it is apparent that the National Centre for Excellence will have a different role to the ACNC, for example it will not register charities. Therefore a National Centre for Excellence cannot be regarded as a replacement for the ACNC, or at most it is only a partial replacement in that it may have a function to provide education and guidance.

One option which Philanthropy Australia believes should be considered as part of the public consultation process that is the subject of Recommendation 1 in the previous section of this submission, would involve replacing the ACNC with a 'Charities Registrar'.

Such a Charities Registrar would be a small independent body that is separate from the ATO. It would have a narrower focus than the ACNC's current regulatory framework, with more limited powers. There are various

administrative options for housing such a body, for example it could be placed within the Australian Securities and Investments Commission or a Government Department as is the case in New Zealand.

The two main responsibilities of such a Charities Registrar would be:

1. To determine the charitable status of entities based on the *Charities Act 2013*; and
2. To maintain a publicly searchable register of charities, with sufficiently detailed information that is accessible to donors and the broader community.

Appropriate provision would need to be made to ensure that the privacy of individual donors is protected.

Subject to further progress with fundraising regulation reform as discussed in Section 2 of this submission, registration with this body could allow an entity to fundraise nationally, overcoming the need to register with separate State and Territory bodies.

Recommendation 2

- a) **Philanthropy Australia recommends that one option considered as part of a public consultation process should be the establishment of a Charities Registrar**
- b) **This would be an independent and dedicated body, separate to the Australian Taxation Office, which would:**
 - **Be responsible for determining the charitable status of entities based on the *Charities Act 2013*; and**
 - **Maintain a publicly searchable register of charities, with sufficiently detailed information that is accessible to donors and the broader community.**