


Deductible Gift Recipient Status

REGISTER OF ENVIRONMENTAL ORGANISATIONS

The REO is maintained by the Department of Environment: www.environment.gov.au/about-us/business/tax/register-environmental-organisations. To be entered on the register, Landcare groups must meet the following criteria:

- Be a Body Corporate (either incorporated or a company limited by guarantee), a cooperative society or a trust;
- Have a principal purpose to protect and enhance the environment or provide information, education or research associated with the natural environment;
- Does not distribute property or profits to members, controllers or owners;
- In the case of a Body Corporate, have at least 50 financial members who are entitled to vote at the AGM;
- Maintain a Public Fund to receive gifts.

REO LISTING ENSURES DGR STATUS

The Treasurer and the Environment Minister decide which organisations are entered on the REO. Once an application to join the REO is successful, the organisation is automatically endorsed as a DGR. There is no need for a separate application to the ATO.

REPORTING REQUIREMENTS

Once on the REO, to maintain DGR status Landcare organisations need to report annually to the Department of Environment. This consists of an annual Statistical Return of Tax Deductible Donations and an annual audited financial statement.

In order to be named on the REO, Landcare groups also need to have a policy of not acting as a conduit for the donation of money or property.

A list of organisations on the REO is available at the Department of Environment website—www.environment.gov.au/about-us/business/tax/register-environmental-organisations/listed-organisations

APPLYING TO JOIN THE REO

Guidelines and application details for applying to join the REO are available for download at: www.environment.gov.au/about-us/business/tax/register-environmental-organisations/forms

TIP: *The laws governing Deductible Gift Recipient status are quite complicated. While the ATO website will provide you with the basic information, you may need to engage a lawyer to guide your organisation through the process.*

