



Personal and Indirect Tax, Charities and Housing Division
Treasury
charitiesconsultation@treasury.gov.au

15 February 2023

Re: Submission to Deductible Gift Recipient (DGR) Registers Reform

The National Association for the Visual Arts (NAVA) welcomes the opportunity to respond to the proposed Deductible Gift Recipient Registers Reform.

NAVA is an independent membership organisation which brings together the many voices of the contemporary arts sector to improve the fundamental conditions of work and practice. We do this through advocacy, education and the Code of Practice for the Visual Arts, Craft and Design. Our community is made up of over 50,000 Members, subscribers, friends and followers, including arts organisations; many of whom are registered as a deductible gift recipient on the Register of Cultural Organisations.

NAVA is a tax-deductible fund listed on the Australian Government's Register of Cultural Organisations maintained under Subdivision 30-B of the Income Tax Assessment Act 1997.

As stated in our submission to the Deductible Gift Recipient (DGR) Reform Opportunities consultation in 2017 NAVA agrees there is currently too much complex disparity among the DGR Registers and supports the streamlining of administration to one consistent body.

NAVA supports the intentions of this reform in ensuring consistent administration, reduction of red tape currently imposed on organisations, and simplification of the application process.

NAVA supports the reforms for cultural organisations such as the maintenance of a gift fund (or for existing registrants, a public fund) and statistical information being obtained through reporting to the ACNC rather than the current duplication of reporting.

NAVA is concerned that the ATO does not have the relevant representatives and expertise of the four current specialised government registers to assess the eligibility of some organisations. For the registration of cultural organisations, the ATO would need to ensure they have appropriate industry knowledge to assess or can access representatives with the ability to assess whether an organisation's principal purpose is the promotion of literature, music, performing arts, visual arts, craft, design, film, video, television, radio, community arts, arts or languages of Indigenous persons or movable cultural heritage.

Please do not hesitate to contact us for any further information we can provide.

Sincerely,

Penelope Benton
Executive Director

Holly Morrison
Finance and Operations Coordinator