



Australian Government

Department of Communications and the Arts

9 May 2016

Ms Lorna Hempstead  
Shakespeare under the Stars Inc  
3 The Esplanade  
NELLY BAY QLD 4819

Dear Ms Hempstead

I am pleased to advise that the Minister for the Arts and the Assistant Treasurer, on behalf of the Treasurer, have approved Shakespeare under the Stars Inc's application to be entered on the Register of Cultural Organisations. The organisation's public fund, Shakespeare Under The Stars Inc Fund, became eligible to receive tax deductible donations on 26 April 2016.

The Register of Cultural Organisations (ROCO) is maintained under Subdivision 30-F of the *Income Tax Assessment Act 1997* and is administered by the Ministry for the Arts in the Department of Communications and the Arts (the Department).

In order to maintain its eligibility for ROCO and ensure tax deductibility for your donors, Shakespeare under the Stars Inc is required to meet a number of requirements.

Requirements relating to donations to the public fund

- A public fund is a fund to which the public is invited to contribute and does contribute. To remain eligible for ROCO, a listed organisation must promote its public fund and receive donations.
- An organisation on the ROCO cannot enter into any agreement with donors regarding the purpose for which donations will be used – donations must be given unconditionally to be tax deductible.
- Donors must not receive any advantage of a material character by way of return (for example, discounted tickets to performances). It may also be considered a material benefit if donors were to receive a tax deduction for supporting the cultural activities of their relatives (for example, the parents of choir members donating to a fund to be used for travel costs of the choir).
- An organisation on the ROCO cannot accept donations on behalf of another organisation or individual – it may only use donated funds exclusively for its own cultural purpose(s).
- To ensure tax deductibility of donations, receipts issued through the public fund must comply with the requirements outlined in the ROCO Guide and the organisation's Constitution.
- An organisation on the ROCO is not permitted to use donations to its public fund to support the purposes (cultural or otherwise) of another organisation. This means that organisations cannot provide grants from the public fund to other bodies or pass money onto another organisation.
- Money in the public fund should be kept separate from other funds of the organisations.
- Testamentary gifts (gifts of property made under a will), while exempt from capital gains tax, are not tax deductible.

Reporting requirements

- An organisation on the ROCO must on a six monthly basis provide the Department with data on the donations it has received. Returns should reflect the periods 1 January – 30 June and

1 July – 31 December and should be made on the Statistical Return of Donations form available on the Department's website. Returns should be submitted no later than 21 days following the end of the reporting period to [roco.mail@arts.gov.au](mailto:roco.mail@arts.gov.au) or GPO Box 2154 Canberra ACT 2601. If the organisation has received no donations in the reporting period, it should submit a 'nil' response.

- An organisation on the ROCO should notify the Department in writing within 21 days of all changes to contact details, contact persons, office bearers, governing documents and the public fund committee, including responsible persons.
- If the organisation is involved in awarding grants, scholarships, prizes or other payments to individuals, it should provide the Department with details of the grant, scholarship or prize policy or guidelines before the program is advertised to the public.
- The Department will periodically review organisations' eligibility for ROCO and should be advised of any changes to the organisation's governing documents and activities to ensure the organisation continues to meet the eligibility criteria.

Further information about reporting requirements and the use of the public fund can be found in the ROCO Guide at [www.arts.gov.au/roco](http://www.arts.gov.au/roco)

#### Notification to the Australian Taxation Office

The Department has notified the Australian Taxation Office (ATO) that Shakespeare under the Stars Inc has been entered on the ROCO so that it can update its records. The ATO will formally notify you once this process has been completed.

#### Goods and services tax (GST) for not-for-profit organisations

The ATO has advised that organisations entered on the ROCO are required to determine whether their services and supplies are subject to GST. For further information, please visit [www.ato.gov.au/non-profit/your-organisation/gst/gst-concessions/](http://www.ato.gov.au/non-profit/your-organisation/gst/gst-concessions/)

Further information on gift deductibility, GST and not-for-profits can be obtained through the ATO's website [www.ato.gov.au](http://www.ato.gov.au) or by calling the Not-for-profit Infoline on 1300 130 248.

If you require further information about the organisation's entry on ROCO please contact (02) 6271 7108 or [roco.mail@arts.gov.au](mailto:roco.mail@arts.gov.au).

Yours sincerely



Dr Stephen Arnott PSM  
Assistant Secretary  
Arts Development and Investment Branch