

Fundraising laws – State and Territory requirements¹ (up to date as at July 2021)

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
NSW	<p>Regulator: NSW Fair Trading</p> <p>The Act: Charitable Fundraising Act 1991 (NSW)</p> <p>The Regulations: Charitable Fundraising Regulation 2021 (NSW)</p> <p>Other guidance: Charitable Fundraising Guidelines</p> <p>Register of fundraisers: See here.</p>	<p>A person who conducts a fundraising appeal is guilty of an offence unless the person:</p> <ul style="list-style-type: none"> holds an authority to conduct the appeal; is a member of an organisation, or an employee or agent of a person or organisation that holds an authority to conduct the appeal; or is authorised to conduct the appeal without an authority (i.e., those who are exempt).⁴ <p>A “fundraising appeal” is defined as “the soliciting or receiving by any person of any money, property or other benefit’ if before or in the course of soliciting the person represents that the purpose of soliciting money is or includes a charitable purpose.⁵ “Charitable purpose” is defined under common law, with the addition of any benevolent,</p>	<p>The following may conduct a fundraising appeal without being the holder of an authority:⁷</p> <ul style="list-style-type: none"> councils and certain trusts where 1 or more of the trustees is a council, mayor, councillor, general manager, public officer or senior staff member of a council or person nominated by a council;⁸ universities and controlled entities;⁹ small fundraisers, being an organisation or person that: <ul style="list-style-type: none"> does not receive more than \$15,000 gross in a financial year from any fundraising appeal conducted in the financial year; does not receive remuneration for conducting fundraising 	<p>General process</p> <p>You can apply for an authority to fundraise via the Service NSW website or download and complete the Charitable fundraising application and lodge to charity.inquiries@customerservice.nsw.gov.au.</p> <p>As part of the application, you will need to include:</p> <ul style="list-style-type: none"> your organisation’s details (including name of authority holder, duration of licence (1, 3 or 5 years), contact details, registered office address, business address and postal address); details of an appointed contact person (note this person must be nominated); details of the nominated auditor (this can be either a registered company auditor, authorised audit company or a person having other qualifications or experience acceptable to NSW Fair Trading and in line with relevant requirements of the Australian Auditing Standards); and details of fundraising appeal (including the charitable objects of your organisation, a brief description of the nature and duration of the expected appeal, whether a trader will be used for the appeal and whether the organisation has branches, auxiliaries or subsidiaries). <p>You will also need to attach the following documents:</p> <ul style="list-style-type: none"> your organisation’s registration certificate; 	<p>Banking requirements</p> <p>Money received in the course of fundraising must be banked immediately, before deduction of expenses, into an account with a bank, building society or credit union.¹⁵</p> <p>Maintenance of proper books of account and records</p> <p>Authorised fundraisers must maintain such books of account and records as are necessary to correctly record and explain its transactions, financial position and financial performance.¹⁶ This includes keeping the following:¹⁷</p> <ul style="list-style-type: none"> records of income and expenditure which also identify the charitable purpose for which money or benefit was received or paid in the course of a fundraising appeal; details of all persons associated with the fundraising appeal, including traders, employees and volunteers, and the activities undertaken by each person; a cash book for each account into which the gross income obtained from the appeal is paid; a register of assets; 	<p>Authorising individuals</p> <p>When an organisation or individual seeks to fundraise on behalf of your charity, you need to authorise them to collect donations in writing and in the following manner:</p> <p><i>Appeals (not face to face)</i>²²</p> <p>If the collector participates in an appeal not face to face (e.g., telemarketing), the permission the authorised fundraiser gives to a participant must be in writing and include:</p> <ul style="list-style-type: none"> the participants name; the terms and conditions of authorisation; and a description of the appeal or appeals to be undertaken. <p>The written authorisation must be signed and dated by the authority holder, delegate (including the trader where authorised to do so under written agreement) or governing body).</p>	<p>Expenses must be proportionate to the gross income</p> <p>An authority holder must take all reasonable steps to ensure a lawful and proper expense payable in relation to an appeal does not exceed the following:</p> <ul style="list-style-type: none"> a fair and reasonable proportion of the gross income obtained; for a fundraising appeal for donations only, and without an associated supply of goods or services, however conducted—50% of the gross income obtained. <p>Lawful and proper expenses</p> <p>The Secretary can determine what constitutes a lawful and proper expense in connection with a fundraising appeal, fundraising appeals of that class or description or fundraising appeals generally.³⁰ In deciding what is considered a “lawful and proper expense”, the Secretary may have regard to:³¹</p> <ul style="list-style-type: none"> the type and amount of expenses generally accepted as being associated with the type of

¹ There are other laws relating to lotteries or gaming in each State/Territory which have not been included here. We have also not included any additional requirements that may be in place for local governments, for example, obtaining permission for door-knocking appeals, street collections and large outdoor events. This fact sheet also does not include provisions in the Australian Consumer Law that are relevant to fundraising activities (for example, provisions around misleading and deceptive conduct and unconscionable conduct).

² This table does not include Northern Territory as it does not have legislation that governs fundraising. However, the Department of Attorney-General and Justice is responsible for regulating any raffles or gaming activities in the Northern Territory.

³ Fundraisers will need to comply with the relevant Act and Regulations in each state and territory as well as any conditions imposed on them by the regulator. The requirements are lengthy so we have selected those that we consider to be most relevant.

⁴ Section 9(1) of the *Charitable Fundraising Act 1991* (NSW).

⁵ Section 5(1) of the *Charitable Fundraising Act 1991* (NSW).

⁷ Division 1 of the *Charitable Fundraising Regulation 2021* (NSW).

⁸ Regulation 4 of the *Charitable Fundraising Regulation 2021* (NSW).

⁹ Regulation 5 of the *Charitable Fundraising Regulation 2021* (NSW).

¹⁵ Section 20(6) of the *Charitable Fundraising Act 1991* (NSW).

¹⁶ Section 22 of the *Charitable Fundraising Act 1991* (NSW).

¹⁷ Regulation 17 and 19 of the *Charitable Fundraising Regulation 2021* (NSW).

²² Regulation 7(2)(b) of the *Charitable Fundraising Regulation 2021* (NSW).

³⁰ Regulation 13(1) of the *Charitable Fundraising Regulation 2021* (NSW).

³¹ Regulation 13(1) of the *Charitable Fundraising Regulation 2021* (NSW).

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		<p>philanthropic or patriotic purpose.</p> <p>Authority period</p> <p>An authority may be granted for a maximum period of up to 5 years. There is no limit to the number of appeals the authority holder can hold during this period.⁶</p>	<p>appeals (other than payment of lawful and proper expenses); and</p> <ul style="list-style-type: none"> ○ only engages persons on a voluntary basis to participate in the fundraising appeal;¹⁰ and <ul style="list-style-type: none"> • parents and citizens associations.¹¹ <p>Religious organisations:</p> <p>Religious organisations are also specifically exempt from all parts of the Act except section 48 (relating to remuneration for directors).¹²</p> <p>Section 3 of Part 3 of the Regulations sets out the religious organisations exempt from the Act.</p>	<ul style="list-style-type: none"> • a copy of your organisation's governing document; and • trader/branch form if required. <p>ACNC Registered organisations</p> <p>If your organisation is registered as a charity with the ACNC then it is automatically eligible to apply for and receive authority. To receive authority, registered charities need to provide their ACNC registration details on the application form.</p> <p>Requirement to list a NSW address for notices</p> <p>The application requires an address in NSW to which any notices or other documents can be forwarded for the purposes of the Act.¹³ If the authority is to authorise the conducting of one or more fundraising appeals by branches of an organisation, the form of application must require an address in New South Wales to be stated for each such branch.¹⁴</p> <p>Fees</p> <p>No fee to apply.</p>	<ul style="list-style-type: none"> • a register recording details of the receipt issued including electronic receipts; • if more than 3 receipt books are used, a register recording the following: <ul style="list-style-type: none"> ○ the book number; ○ the date on which the book was issued; ○ the date on which the book was completed; ○ the name and signature of the person who issued, received and returned the book; • if petty cash is used, a petty cash book; • if the authority holder is an organisation, minutes must be kept of: <ul style="list-style-type: none"> ○ business relating to the fundraising appeal that is transacted by the governing body of the organisation; ○ a general meeting or extraordinary meeting held by the organisation. <p>These requirements apply in addition to the ACNC record keeping requirements.</p> <p>Receipting</p> <p>Receipts are to be written or issued immediately <u>for all money received</u>, even when not requested by the donor, except where money is received through:</p> <ul style="list-style-type: none"> • a collection box or similar device; 	<p><i>Face to face appeals</i>²³</p> <p>If the participant is involved in a face to face appeal, then authorisation must be in the form of an identification card of badge, which must:</p> <ul style="list-style-type: none"> • be uniquely numbered with the number shown on the card; • include the name of the authorised fundraiser and their phone number; • include the name of the face to face collector; • if the collector received a wage, commission or fee for services, include the words 'paid collector' and the name of the collector's employer; • be signed and dated by the authority holder, delegate (including the trader where authorised to do so under the written agreement) or governing body; and • have details printed in sufficient size to be easily read by members of the public. <p>The badge or card must always be worn when conducting a face to face appeal. It must be recovered by the authorised fundraiser when the collector's involvement in the appeal has ended.²⁴</p>	<p>fundraising appeal concerned; and</p> <ul style="list-style-type: none"> • whether the ratio that the amount of the expense bears to the gross income obtained from the fundraising appeal is reasonable in the circumstances.

⁶ See Service NSW website, [here](#).

¹⁰ Regulation 6 of the *Charitable Fundraising Regulations 2021* (NSW).

¹¹ Regulation 7 of the *Charitable Fundraising Regulations 2021* (NSW).

¹² Section 7 of the *Charitable Fundraising Act 1991* (NSW).

¹³ Section 15(2) of the *Charitable Fundraising Act 1991* (NSW).

¹⁴ Section 15(3) of the *Charitable Fundraising Act 1991* (NSW).

²³ Regulation 7(2)(a) of the *Charitable Fundraising Regulations 2021* (NSW).

²⁴ See NSW Fair Trading's [Charitable Fundraising Guidelines](#).

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					<ul style="list-style-type: none"> the supply of goods or services; or a payroll deduction scheme, <p>or the money is deposited directly into an account dedicated to the fundraising appeal or authority holder.¹⁸</p> <p>A receipt must be consecutively numbered, issued in consecutive sequence and include the following details:¹⁹</p> <ul style="list-style-type: none"> the name, including a trading or business name, of the authority holder; the number, or other form of identification, of the authority granted to the authority holder; the amount of the money received for which the receipt was issued; and the date and time the receipt was issued. <p>Deductible gift recipients should also be aware of the information required where receipts are issued pursuant to subdivision 30-CA section 30-228 of the Income Tax Assessment Act 1997 (Cth).</p> <p>Periodic returns</p> <p>Natural persons (individuals) and unincorporated organisations are required to submit returns giving details of the application of proceeds of any fundraising appeals since the last return was finished directly to NSW Fair Trading.²⁰ The returns are to be sent at such intervals as may be specified in the authority.</p> <p>Requirements for annual returns</p> <p>All authority holders are required to submit an annual return, financial statement and statement of</p>	<p>Traders</p> <p>A “trader” is defined in the Act as an organisation or individual fundraising on the charity’s behalf that is receiving a financial or other benefit and/or is conducting the appeal in connection with the supply of goods and services in the course of any business or trade.²⁵ Where a fundraising appeal is conducted jointly with a trader, the return to the authorised fundraiser must be governed by a <u>written agreement between the authorised fundraiser and the trader</u>. The agreement must include the particulars outlined in regulation 24 of the Regulations.</p> <p><i>Other requirements regarding traders</i></p> <p>Traders must comply with a number of other requirements under the Act and Regulations including but not limited to:</p> <ul style="list-style-type: none"> conducting the appeal jointly with the person or organisation that holds an authority;²⁶ ensuring compliance with the requirements for advertisements under the Regulations;²⁷ if the trader maintains an account for the appeal, the account must comply with section 20(6) of the Act; receipts used by the trader must only be those authorised and 	

¹⁸ Regulation 16 of the *Charitable Fundraising Regulations 2021* (NSW).

¹⁹ Regulation 16(3) of the *Charitable Fundraising Regulations 2021* (NSW).

²⁰ Section 23 of the *Charitable Fundraising Act 1991* (NSW).

²⁵ Section 11(1) of the *Charitable Fundraising Act 1991* (NSW).

²⁶ Section 11(2)(a) of the *Charitable Fundraising Act 1991* (NSW).

²⁷ Regulation 11(3) of the *Charitable Fundraising Regulations 2021* (NSW).

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					<p>compliance, even if they do not receive any income from an appeal.</p> <p>If your fundraising appeal raises \$250,000 or more in a financial year, you will have to submit an auditor's review and report of all accounts related to the appeal. See regulation 21 of the Regulations for further detail on what is required in the annual return.</p> <p>Notifying the regulator</p> <p>An authorised fundraiser must notify NSW Fair Trading if certain circumstances change (including changes in your organisation or changed in your proposed appeal) by submitting a change of details form within 28 days of the change. You must also tell NSW Fair Trading within 28 days when:²¹</p> <ul style="list-style-type: none"> • you add a new trader to an appeal • you become aware you've provided false or misleading information or documentation in the annual return • an error is found in the annual financial statement • you have decided to stop fundraising • you become bankrupt (for an individual) • a member of the governing body or a trustee becomes bankrupt (for an unincorporated association) • you are convicted of fraud or dishonesty (for an individual) • a member of the governing body or a trustee is convicted of fraud or dishonesty (for an organisation) • you become insolvent (for a corporation). <p>If you are a registered charity with the ACNC, you must also notify NSW Fair Trading within 28 days when:</p>	<p>issued to the trader by the authorised fundraiser;²⁸</p> <ul style="list-style-type: none"> • ensuring compliance with the requirements for appeals involving the collection of donated goods under the Regulations.²⁹ 	

²¹ Regulation 26 of the *Charitable Fundraising Regulations 2021* (NSW).

²⁸ Regulation 16(5) of the *Charitable Fundraising Regulations 2021* (NSW).

²⁹ Regulation 13(1) of the *Charitable Fundraising Regulations 2021* (NSW).

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					<ul style="list-style-type: none"> your ACNC-registration is revoked; or one of your ACNC responsible entities is suspended or removed. 		
VIC	<p>Regulator: Consumer Affairs Victoria (CAV)</p> <p>The Act: Fundraising Act 1998 (VIC)</p> <p>The Regulations: Fundraising Regulations 2009 (VIC)</p> <p>Exemption Orders:³² <i>Fundraising Exemption Order 2002 No. 1 (VIC).</i> <i>Fundraising Exemption Order 2010 No. 2 (VIC).</i> <i>Fundraising Exemption Order 2019 (VIC).</i></p>	<p>Charities registered with ACNC</p> <p>If registered as a charity with the ACNC, the regulator must be notified of the intent to fundraise.³³</p> <p>The following applies to organisations not registered with the ACNC.</p> <p>Any person or organisation that intends to conduct a “fundraising appeal” must register as a fundraiser unless they are exempt from registration.³⁴</p> <p>What is a fundraising appeal?</p> <p>A fundraising appeal occurs if a person <u>solicits</u> or <u>receives</u> money or a benefit on the basis of a representation that the</p>	<p>Those exempt from the requirement to register as a fundraiser include:</p> <ul style="list-style-type: none"> schools, tertiary education institutions and some kindergartens;³⁸ health organisations funded by the government;³⁹ religious organisations with the authority to marry people;⁴⁰ registered political parties;⁴¹ registered trade unions;⁴² registered associations of employers, employees (unions), or enterprise associations;⁴³ licensed children’s services;⁴⁴ 	<p>Charities registered with ACNC⁵⁵</p> <p>CAV must be notified of the intent to fundraise. The process for notifying involves:</p> <ul style="list-style-type: none"> going to your myCAV homepage; selecting ‘Fundraising’ (under ‘Apply for a licence or registration in myCAV’); and selecting ‘Apply for fundraising registration or notify of intent to fundraise’. <p>The following applies to organisations <u>not</u> registered with the ACNC.</p> <p>General process</p> <p>You should apply to register as a fundraiser at least 28 days before you intend to start fundraising⁵⁶ (although, a shorter application time is permitted in special circumstances).⁵⁷</p> <p>Applications are made online via myCAV. You must attach a completed criminal record and personal insolvency declaration (available here).</p> <p>For organisations that are incorporated outside of VIC, a Responsible Person form is also required.⁵⁸</p>	<p>Reporting requirements for charities registered with ACNC⁶³</p> <p>If CAV have been have notified of your charity registration with the ACNC, you are not required to:</p> <ul style="list-style-type: none"> apply for fundraiser registration; renew your fundraiser registration; or lodge an annual statement with CAV. <p>Incorporated associations registered with the ACNC as a charity no longer need to:</p> <ul style="list-style-type: none"> lodge an annual statement with CAV; or pay an annual statement lodgement fee. <p>This exemption does not apply to charities who have been approved by the ACNC to:</p> <ul style="list-style-type: none"> withhold financial details (for example, revenue) or financial reports from the ACNC register, or 	<p>Companies or incorporated associations fundraising on behalf of a charity need a fundraising licence. To complete the fundraising application form, a letter of consent from the charitable organisation that receives the funds from the fundraising company/body corporate must also be attached to the fundraising application form.⁷⁸</p> <p>Commercial fundraisers</p> <p>Where a commercial fundraiser or promoter is engaged to undertake the fundraising activities, the Regulator may seek a copy of the relevant contract or written agreement.⁷⁹</p> <p>Note: The application form asks for a principle place of business. The principle place of business of companies or incorporated associations fundraising on</p>	<p>A fundraiser can be deregistered if it is not in the ‘public interest’.⁸⁰ Under the Act a fundraising appeal is considered to be ‘not in the public interest’ if, in the opinion of the Court or the Director of Consumer Affairs Victoria, the appeal expenses exceed a reasonable proportion of the total raised in that appeal.⁸¹</p> <p>The Director of Consumer Affairs Victoria may also impose a condition requiring the registered fundraiser to ensure that in any specified period over the course of the appeal, a specified percentage of the proceeds must be distributed to the beneficiaries of the appeal.⁸²</p>

³² See links under “Fundraising Act 1998”, [here](#).

³³ Section 23AB(1) of the Fundraising Act 1998 (VIC).

³⁴ Section 17A of the Fundraising Act 1998 (VIC).

³⁸ See section 16(a)-(ba) of the Fundraising Act 1998 (VIC).

³⁹ Section 16(c) of the Fundraising Act 1998 (VIC).

⁴⁰ Sections 3 and 16(d) of the Fundraising Act 1998 (VIC).

⁴¹ Section 16(e) of the Fundraising Act 1998 (VIC).

⁴² Section 16(f) of the Fundraising Act 1998 (VIC).

⁴³ Section 16(g) of the Fundraising Act 1998 (VIC).

⁴⁴ Fundraising Exemption Order 2002 No. 1 (VIC).

⁵⁵ See CAV website [here](#).

⁵⁶ Section 18(1) of the Fundraising Act 1998 (VIC).

⁵⁷ Section 18B of the Fundraising Act 1998 (VIC).

⁵⁸ Section 18(2)(k) of the Fundraising Act 1998 (VIC).

⁶³ See CAV website [here](#).

⁷⁸ Section 18A of the Fundraising Act 1998 (VIC).

⁷⁹ See paragraph 3.4 of the [Fundraising Registration Guidelines](#).

⁸⁰ Section 33A(e) of the Fundraising Act 1998 (VIC).

⁸¹ Section 6B of the Fundraising Act 1998 (VIC).

⁸² Section 23A of the Fundraising Act 1998 (VIC).

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	<p>Fundraising Guidelines:</p> <p>Fundraising Registration Guidelines</p> <p>Register of fundraisers:</p> <p>See here.</p>	<p>soliciting or receiving is not solely for the profit or commercial benefit of the person or any other person, cause or thing on whose behalf the person is soliciting or receiving the money or benefit.³⁵</p> <p>When does someone “conduct” a fundraising appeal?</p> <p>A person conducts an appeal (and therefore requires registration) if he or she:³⁶</p> <ul style="list-style-type: none"> • organises the appeal in a capacity other than that of an employee or agent; • is the sole participant in the appeal; or • is one of a number of participants in the appeal but is not participating in the appeal as an employee or agent. <p>As such, employees or agents of a fundraiser do not require to be registered.</p>	<ul style="list-style-type: none"> • Anti-Cancer Council;⁴⁵ • patriotic funds; and • organisations/individuals which receive less than \$20,000 before tax in a financial year from fundraising, are not paid for conducting the fundraising, <u>and</u> use only unpaid volunteers to conduct the fundraising activities.⁴⁶ <p>Activities for which fundraising licences are <u>not</u> needed</p> <ul style="list-style-type: none"> • raffles, lotteries and other gaming activities which are regulated under the <i>Gambling Regulation Act 2003</i>;⁴⁷ • soliciting or receiving money or benefit for a patriotic fund;⁴⁸ • soliciting membership fees;⁴⁹ • fundraising that takes place within an organisation and targets past and present members and their relatives;⁵⁰ 	<p>The application asks for information regarding the specific beneficiaries, the class of beneficiaries or the cause for which the appeal is conducted (as applicable).⁵⁹ The written consent of intended beneficiaries is also required, or if this is not reasonably practicable, an explanation as to why it is not reasonably practicable to provide consent.⁶⁰</p> <p>Requirement for local presence in Victoria</p> <p>The application form asks for a principle place of business. The Act requires the fundraiser’s principle place of business to be located in Victoria.⁶¹ It can be the address of a solicitor or accountant; however, PO boxes are not accepted.</p> <p>Fees</p> <p>There is no fee to register as a fundraiser.⁶²</p>	<ul style="list-style-type: none"> • form part of a reporting group. <p>Banking requirements</p> <p>Subject to any contrary obligations imposed by the Director of Consumer Affairs Victoria,⁶⁴ appeal money must either be:</p> <ul style="list-style-type: none"> • deposited into an account held in the name of the sole intended beneficiary of the appeal;⁶⁵ or • deposited into an account that is used <u>exclusively</u> for money received in the course of fundraising appeals and meets the requirements of section 27(2) of the Act.⁶⁶ <p>If the money is deposited into an account that is not used exclusively for money received in the course of the fundraising appeal, records must be kept to enable the money from the appeal to be readily identified.⁶⁷</p> <p>Maintenance of proper books of account and records</p> <p>Within 3 months of the appeal end date (for appeals that run for less than 12 months) or each anniversary of the start date of the appeal,⁶⁸ a person conducting a fundraising appeal must keep records sufficient to enable a true and fair view of the income and expenditure relating to the appeal to be ascertained at any given time.⁶⁹ These records must be</p>	<p>behalf of a charity, must be located in Victoria. It can be the address of a solicitor or accountant; however, PO boxes are not accepted.</p>	

³⁵ Section 5(1) of the *Fundraising Act 1998* (VIC).

³⁶ Section 6(1) of the *Fundraising Act 1998* (VIC).

⁴⁵ Fundraising Exemption Order 2002 No. 1 (VIC).

⁴⁶ Fundraising Exemption Order 2019 (VIC).

⁴⁷ Section 5 (3)(a)(ii) of the *Fundraising Act 1998* (VIC).

⁴⁸ Section 5(3)(a)(i) of the *Fundraising Act 1998* (VIC).

⁴⁹ Section 5(3)(b) of the *Fundraising Act 1998* (VIC).

⁵⁰ Section 5(3)(c) of the *Fundraising Act 1998* (VIC).

⁵⁹ Section 18(2)(g) of the *Fundraising Act 1998* (VIC).

⁶⁰ Section 18A of the *Fundraising Act 1998* (VIC).

⁶¹ Section 18(2)(b)-(d) of the *Fundraising Act 1998* (VIC).

⁶² See CAV website, [here](#).

⁶⁴ Section 27(4) of the *Fundraising Act 1998* (VIC).

⁶⁵ Section 27(1) of the *Fundraising Act 1998* (VIC).

⁶⁶ Section 27(2) of the *Fundraising Act 1998* (VIC).

⁶⁷ Section 27(3) of the *Fundraising Act 1998* (VIC).

⁶⁸ Section 27(4) of the *Fundraising Act 1998* (VIC).

⁶⁹ Section 29(1) of the *Fundraising Act 1998* (VIC).

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		<p>Registration period</p> <p>Registration is for three years.³⁷</p>	<ul style="list-style-type: none"> • fundraising in the workplace for the benefit of an employee or his/her close family;⁵¹ • soliciting or receiving sponsorships from:⁵² <ul style="list-style-type: none"> – local, State or Commonwealth government authority; or – commercial organisations (such as corporations, partnerships or trusts) which are permitted to donate to charities in their constituent documents; or • memorial gifts.⁵³ <p>Although these activities do not require fundraising licences, the relevant fundraising conduct must still be followed.⁵⁴</p>		<p>kept in a way that enables them to be audited properly.⁷⁰</p> <p>If the appeal is part of a national appeal, it is not necessary for the records to be kept in a way that enables the information that only relates to Victoria to be identified.⁷¹</p> <p>These requirements apply in addition to the ACNC record keeping requirements.</p> <p>Receipting</p> <p>No specific receipting requirements under the Act or Regulations. Deductible gift recipients should be aware of the information required where receipts are issued pursuant to subdivision 30-CA section 30-228 of the Income Tax Assessment Act 1997 (Cth).</p> <p>Reporting requirements</p> <p>No reporting requirements under the Act or Regulations, however CAV requires an annual statement to be lodged every 12 months (CAV send this out).⁷²</p> <p>Note – if it is estimated that less than 50% of funds raised go to the beneficiaries, CAV will impose the additional condition on registration of public disclosure. If it is estimated that less than 35% of funds raised will go to the beneficiaries, then CAV will ask the organisation to ‘show cause’ as to why it should be registered.⁷³</p> <p>The Director can direct a person who is conducting or has conducted a fundraising appeal to submit an auditor’s report on the accounts and</p>		

³⁷ Section 20(1)(a) of the *Fundraising Act 1998* (VIC).

⁵¹ Section 5(3)(e) of the *Fundraising Act 1998* (VIC).

⁵² Section 5(3)(f) of the *Fundraising Act 1998* (VIC).

⁵³ Regulation 6 of the *Fundraising Regulations 2019* (VIC).

⁵⁴ See CAV website, [here](#).

⁷⁰ Section 27(2) of the *Fundraising Act 1998* (VIC).

⁷¹ Section 27(2) of the *Fundraising Act 1998* (VIC).

⁷² See CAV website, [here](#).

⁷³ See CAV website, [here](#).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
					<p>records kept in relation to an appeal.⁷⁴</p> <p>Notifying the regulator</p> <p>A registered fundraiser must notify the Director if:⁷⁵</p> <ul style="list-style-type: none"> • an appeal manager is changed; • a fundraiser or appeal manager is found guilty of a disqualifying offence, becomes insolvent or becomes a represented person under the <i>Guardianship and Administration Act 1986</i>; • a new beneficiary is added; • a commercial fundraiser is obtained; • a contact person is changed; and • a responsible person is changed (for associations incorporated outside Victoria).⁷⁶ <p>Renewal of registration</p> <p>Registration must be renewed at least 28 days before it is due to expire.⁷⁷</p> <p>Appeal collections</p> <p>As a registered fundraiser, the individual or organisation must also follow the appeal collection method set out in Part 2 of the Act.</p>		
QLD	<p>Regulator:</p> <p>Office of Fair Trading QLD</p> <p>The Act:</p> <p>Collections Act 1966 (QLD)</p> <p>The Regulations:</p>	Generally, in order to fundraise in QLD, an entity must either be registered as a charity in QLD (this is different to ACNC registration) or receive a sanction from the Regulator to raise funds for a specific appeal or, more	<p>The Act does not apply to:</p> <ul style="list-style-type: none"> • any appeals for support solely for the advancement of religion by or on behalf of any religious denomination in respect of which a proclamation is in force under section 26 of the 	<p>Registering as a charity in QLD</p> <p>To register a charity in QLD, you must:</p> <ul style="list-style-type: none"> • have a constitution that sets out your charitable objectives and operating rules; • be an association of 3 or more people; • have a governing body that has control of the management of the association; and 	<p>Banking requirements</p> <p>The charity or association must ensure all funds collected must be paid, as soon as practicable, into a separate bank account in the name of the registered charity or sanctioned association.⁹⁸</p> <p>Record keeping</p> <p>A charity or association whose objects are a community purpose, or</p>	<p>Obligations of the organisation/individual fundraising on behalf of the charity</p> <p>Written authorisation from the governing body of the charity is needed for an organisation or individual to conduct fundraising on behalf of a charity. It must:</p>	<p>If an organisation/individual makes an appeal for support for a charity on the understanding that they are not entitled to commission or reward, the charity or association may only pay the organisation/individual for expenses actually incurred in making the appeal.¹¹⁸</p> <p>There is no specific provision in respect of ratio of receipts over</p>

⁷⁴ Section 35 of the *Fundraising Act 1998* (VIC).

⁷⁵ Section 24-24D of the *Fundraising Act 1998* (VIC).

⁷⁶ Section 64B of the *Fundraising Act 1998* (VIC).

⁷⁷ Section 22 of the *Fundraising Act 1998* (VIC).

⁹⁸ Section 34(1)(a) of the *Collection Regulation 2008* (QLD)

¹¹⁸ Section 36(2) of the *Collection Regulation 2008* (QLD).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
	<p>Collection Regulation 2008 (QLD)</p> <p>Register of fundraisers:</p> <p>See here.</p>	<p>generally, “for a community purpose.”⁸³</p> <p>More specifically, it is an offence to make, or cause to be made, or assist in making any appeal for support for any:</p> <ul style="list-style-type: none"> charity; charitable purpose other than a charity; community purpose; commercial undertaking joined with any other purpose listed above; fund, established for purposes of any of the purposes listed above; or an appeal combining any of the above, <p><u>unless:</u></p> <ul style="list-style-type: none"> where the appeal for support is made for the purpose of a charity only – that charity is then registered under the Collections Act; or where the appeal is for any of the other purposes listed 	<p><i>Marriage Act 1972</i> of the Commonwealth;⁸⁶ or</p> <ul style="list-style-type: none"> any appeal for support in general made by or on behalf of any religious denomination in respect of which a proclamation is in force under section 26 of the <i>Marriage Act 1972</i> of the Commonwealth; parents and citizens associations;⁸⁷ and hospital foundations.⁸⁸ <p>Note that the exemption for religious denominations does not apply where that organisation is fundraising for a charitable or community purpose using door to door or street collections.⁸⁹</p> <p>Under section 12 of the Act, the Minister may from time to time sanction <u>any</u> purpose as a purpose for which any appeal or appeals may be made and may subject every sanction to such conditions as the Minister thinks fit.⁹⁰</p>	<ul style="list-style-type: none"> have a clause in your constitution that states you are not-for-profit.⁹¹ <p>Applications are made by completing <i>Form 1 - Application for registration of a charity</i> and lodging with the Regulator by mail or in person.</p> <p>This form must be accompanied by:</p> <ul style="list-style-type: none"> a copy of the association’s constitution, certified by 2 members of the association’s governing body; a copy of the resolution or minutes from the meeting where the governing body approved to decision to register as a charity, certified by 2 members of the association’s governing body; if appropriate, a copy of the last balance sheet or statement of the association’s financial affairs; and if made by a branch or section of an association, the written consent of the central body of the association approving the application.⁹² <p>Note: organisations who apply to register a charity in Queensland no longer need to advertise for objections in newspapers. The Regulator will do this for you online for free in their current application notices register. Each application notice will be published for 1 month.⁹³</p> <p>Application for sanction</p> <p>Those who are ineligible to register as a charity in QLD may be able to apply for a sanction instead. To apply for a sanction to fundraise for a community purpose or for a one-off appeal, <i>Form 5 - Application for a</i></p>	<p>a promoter of an appeal for support must keep the following records:</p> <ul style="list-style-type: none"> a cash book or statement of amounts received and paid; and a petty cash book.⁹⁹ <p>Additionally, if the chief executive considers it appropriate because of the nature or size of the appeal, the following records can be required to be kept:</p> <ul style="list-style-type: none"> a ledger; a receipt book of receipt forms; if tickets are sold, a register of bulk tickets; if collecting boxes are used, a register of collecting boxes; if devices are sold, a record of devices; a register of assets.¹⁰⁰ <p>These requirements apply in addition to the ACNC record keeping requirements.</p> <p>Receipting</p> <p>No specific receipting requirements under the Act or Regulations.</p> <p>Deductible gift recipients should be aware of the information required where receipts are issued pursuant to subdivision 30-CA section 30-228 of the Income Tax Assessment Act 1997 (Cth).</p>	<ul style="list-style-type: none"> contain the name of the person making the appeal; detail any conditions on the authority; be approved by the Qld Office of Fair Trading.¹⁰⁹ <p>Any condition set by the charity in the aforementioned agreement must be followed.¹¹⁰</p> <p>When conducting the appeal, the name of the charity and the fact that it is registered must always be stated.¹¹¹</p> <p>The organisation/individual fundraising on behalf of the charity should follow the collection obligations set out in the Regulations. A summary can be found here.¹¹²</p> <p>The organisation/individual fundraising on behalf of the charity must:</p> <ul style="list-style-type: none"> keep receipt books, receipts, cancelled cheques and correspondence about accounts for 6 years; and 	<p>proceeds. However, accurate records must show full details of all income and expenditure associated with appeals which may be examined by an appointed inspector.¹¹⁹ For this reason it is prudent to ensure remuneration and administrative spending is not excessive in proportion to appeal income.</p>

⁸³ Section 10 of the *Collections Act 1966* (QLD).

⁸⁶ Section 5 and 6(2) of the *Collections Act 1966* (QLD).

⁸⁷ Section 13A of the *Collections Act 1966* (QLD); see also Office of Fair Trading QLD website, [here](#)

⁸⁸ Section 25(1) of the *Hospital Foundations Act 2018* (QLD); see also Office of Fair Trading QLD website, [here](#)

⁸⁹ section 14AA of the *Collections Act 1966* (QLD).

⁹⁰ Section 12(1) of the *Collections Act 1966* (QLD).

⁹¹ See Office of Fair Trading QLD website, [here](#).

⁹² Section 4(2) of the *Collection Regulation 2008* (QLD)

⁹³ See Office of Fair Trading QLD website, [here](#).

⁹⁹ Section 30(1) of the *Collection Regulation 2008* (QLD)

¹⁰⁰ Section 30(2) of the *Collection Regulation 2008* (QLD)

¹⁰⁹ Section 11(1)(a) of the *Collections Act 1966* (QLD).

¹¹⁰ Section 11(1)(b)(i) of the *Collections Act 1966* (QLD).

¹¹¹ Section 11(1)(a)(iv) of the *Collections Act 1966* (QLD).

¹¹² See Office of Fair Trading website, [here](#)

¹¹⁹ Section 26(1) of the *Collections Act 1966* (QLD).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
		<p>above, that purpose is sanctioned under the Act.</p> <p>An “appeal for support” is defined to mean any invitation (expressed or implied, and whether made verbally, or by writing or conduct, or by any advertisement), to the public, which is designed to obtain money or articles for that purpose.⁸⁴</p> <p>A community purpose is one which promotes or assists in promoting the general welfare of the public.⁸⁵</p>		<p>sanction is to be completed and submitted to the Regulator.</p> <p>This application must be made by the governing body of the association or a person authorised by the association to make the application. It must be accompanied by:</p> <ul style="list-style-type: none"> • a copy of the association’s constitution, certified by 2 members of the association’s governing body; • a copy of the resolution or minutes where the governing body approved the making of the application, certified by 2 members of the association’s governing body; • if appropriate, a copy of the last balance sheet or statement of the association’s financial affairs; and • if made by a branch or section of an association whose objects are a community purpose, the written consent of the central body of the association to the making of the application.⁹⁴ <p>Collecting donations</p> <p>Form 7 – Authority to collect for an association (authorises door-to-door and street collectors to accept donations on behalf of a charity or sanctioned association).</p> <p>The governing body or a person authorised by the governing body must issue each collector a distinctive armband or badge, and an authority in the approved form (i.e. Form 7).⁹⁵</p> <p>The Regulator allocates days on which associations may conduct door-to-door appeals and street collections.⁹⁶ To apply, Form 8 – Application to have a day assigned for a door-to-door appeal or street collection</p>	<p>Accounting requirements</p> <p>Amounts received must as soon as practicable be:</p> <ul style="list-style-type: none"> • deposited into the charity’s or association’s account with a financial institution; and • entered into the charity’s or association’s cash book.¹⁰¹ <p>The cash book must be balanced and a reconciliation (shown in the cash book) made between the cash book and account balances regularly.¹⁰²</p> <p>The accounts of a continuing charity, association or promoter must be audited at least once a year.¹⁰³</p> <p>Reporting requirements</p> <p>Charities and holders of community purpose sanctions must report to the Regulator annually.¹⁰⁴</p> <p>The annual return is lodged online and with it must be attached a:</p> <ul style="list-style-type: none"> • statement of income and expenditure; • balance sheet; and • auditor’s report. <p>This must be submitted within seven months of the end of the organisation’s financial year. There are no fees for lodgement.¹⁰⁵</p> <p>One-off appeal sanction</p> <p>If the charity only has a sanction for a one-off appeal, they must send the</p>	<ul style="list-style-type: none"> • correspondence other than about accounts for 1 year.¹¹³ <p>These records should include:</p> <ul style="list-style-type: none"> • the purpose of the appeal; • the fundraisers’ full name and address; • the fundraisers’ authority to act as promoter; • accurate records/statement of income and expenditure; and • how all money was dispersed.¹¹⁴ <p>Obligations of the charity</p> <ul style="list-style-type: none"> • be responsible for all fundraising activities; • distribute the proceeds from the fundraising; and • include the income and expenditure as part of their financial accounts.¹¹⁵ <p>Organisations/individuals not authorised by the charity need to either:</p> <ul style="list-style-type: none"> • register as a charity; • be sanctioned as a community purpose 	

⁸⁴ Section 5 of the *Collections Act 1966* (QLD).

⁸⁵ Section 5(1) of the *Collections for Charitable Purposes Act 1939* (SA)

⁹⁴ Section 12(1) of the *Collection Regulation 2008* (QLD)

⁹⁵ Section 18(1) of the *Collection Regulation 2008* (QLD)

⁹⁶ Regulation 19 of the *Collection Regulation 2008* (QLD).

¹⁰¹ Schedule 2, section 6 of the *Collection Regulation 2008* (QLD)

¹⁰² Schedule 2, section 7 of the *Collection Regulation 2008* (QLD)

¹⁰³ Schedule 2, section 12 of the *Collection Regulation 2008* (QLD)

¹⁰⁴ See Office of Fair Trading website, [here](#)

¹⁰⁵ Schedule 2, section 11 of the *Collection Regulation 2008* (QLD)

¹¹³ Section 29 of the of the *Collection Regulation 2008* (QLD)

¹¹⁴ Section 30(1) of the *Collections Act 1966* (QLD)

¹¹⁵ Section 47(3)(o),(s) and (f) of the *Collections Act 1966* (QLD)

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
				<p>must be lodged with the Regulator by mail or in person.</p> <p>The application must be made:</p> <ul style="list-style-type: none"> for a street collection, at least 14 days before the collection day; or for a door-to-door appeal, within 1 year before the appeal day.⁹⁷ 	<p>Regulator within 1 month of the appeal ending:</p> <ul style="list-style-type: none"> an audited statement of receipts and payments; and written confirmation from the beneficiary that they have received the donation.¹⁰⁶ <p>Financial statements must be audited by a:</p> <ul style="list-style-type: none"> person registered as an auditor under the <i>Corporations Act</i>; or member of CPA Australia; or member of The Institute of Chartered Accountants in Australia; or member of the Institute of Public Accountants; or person who the chief executive considers has appropriate qualifications.¹⁰⁷ <p>Other</p> <p>The Minister, chief executive and any inspector have broad powers of inspection and investigation regarding all records related to the fundraising appeal. They may at any time require any records/accounts of a fundraising appeal to be produced or require a charity to lodge a return.¹⁰⁸</p> <p>All licensees must follow fundraising collection obligations set out in the Regulations.</p>	<p>under section 9 of the Act;¹¹⁶ or</p> <ul style="list-style-type: none"> get a sanction for a one-off appeal by completing Form 5 - Application for a sanction <p>Organisation/individuals seeking reward (i.e. paid fundraisers)</p> <p>A charity must not allow an individual/organisation to make or assist in making an appeal for support for the charity, for commission, or in expectation of reward, unless:</p> <ul style="list-style-type: none"> the charity enters into a written agreement with the individual/organisation to do so; and the agreement is <u>approved by the Minister</u>.¹¹⁷ 	
SA	<p>Regulator:</p> <p>Consumer and Business Services SA</p> <p>The Act:</p>	Organisations that intend to collect wholly or partly for a charitable purpose as defined by the Act, must hold a Collections for	Charitable organisations that are not fundraising for a <u>charitable purpose</u> as defined in the column to the left will not require a licence.	Registering as a charity with the ACNC	Charities registered with the ACNC only need to report to the ACNC and comply with the ACNC's regulatory requirements.	Those who fundraise on behalf of a licence holder do not require a licence to fundraise themselves, although they will require authorisation from a licence	The Minister can impose a condition on licences and deemed licences, limiting the proportion of proceeds that may be applied as commission or other remuneration to persons acting as collectors (or

⁹⁷ Section 19(2) of the *Collection Regulation 2008* (QLD)

¹⁰⁶ See Office of Fair Trading website, [here](#)

¹⁰⁷ Section 31(1)(f) of the *Collections Act 1966* (QLD)

¹⁰⁸ Section 25(2) of the *Collections Act 1966* (QLD)

¹¹⁶ Section 10(1) of the *Collections Act 1966* (QLD)

¹¹⁷ Regulation 33 of the *Collection Regulation 2008* (QLD)

¹²⁸ See ACNC application process via the ACNC charity portal, [here](#).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
	<p>Collections for Charitable Purposes Act 1939 (SA)</p> <p>The Code of Practice:</p> <p>Collections for Charitable Purposes Act 1939 – Code of Practice (SA)</p> <p>Register of fundraisers:</p> <p>See here.</p>	<p>Charitable Purposes Licence.¹²⁰</p> <p>Charities that are registered with the ACNC and have notified CBS are automatically licensed to collect for charitable purposes.¹²¹</p> <p>Charitable purpose is defined as:</p> <ul style="list-style-type: none"> the provision, assistance or support to health services or research in the field of health or such health services; the affording of relief, assistance or support to diseased, disabled, sick, infirm, incurable, poor, destitute, helpless, or unemployed persons, or to the dependents of any such persons; the relief of distress occasioned by war, whether occasioned in South Australia or elsewhere; the affording of relief, assistance, or support to persons who are or have been members of the armed forces of Australia or to the 	<p>A licence is not required where the person:¹²⁵</p> <ul style="list-style-type: none"> only collects or attempts to collect money or property from persons known to the person or with whom the person regularly associates; and provides all of the money or property so collected to the holder of a licence; and is not a paid collector; or, <p>the person:</p> <ul style="list-style-type: none"> only collects or attempts to collect property for the purpose of affording relief to a particular person or to the dependants of a particular person; and provides all of the property so collected to that person or to those dependants; and is not a paid collector. <p>The Minister may, on application by a person, society, body or association exempt the person, society, body or association from compliance with specified provisions of the Act (including the requirement</p>	<p>Charities that are registered with the ACNC but have not notified CBS</p> <p>Organisations registered with the ACNC but not licensed as a charity in SA can't fundraise until they notify CBS by using the online notification form.¹²⁹ CBS will then let them know when they can collect in SA.¹³⁰</p> <p>Organisations that are not registered with the ACNC</p> <p>Organisations that are not registered with the ACNC can apply for a licence via the online application form and select the "application for a new licence (not registered with ACNC)" option. They will need to include with the application:</p> <ul style="list-style-type: none"> a copy of the certificate of incorporation or current ASIC extract; a current copy of the constitution or trust deed; and a copy of the business plan (if available).¹³¹ 	<p>Organisations that are not registered with the ACNC will need to comply with the following:</p> <p>Banking requirements</p> <p>There are no specific banking requirements in the Act or Code of Practice.</p> <p>Record keeping</p> <p>The holder of a licence who collects or receives money for a charitable purpose must keep proper accounts relating to the money and after the end of the statement period, have the accounts audited.¹³²</p> <p>Receipting</p> <p>If requested by the donor, the charity must ensure that collectors issue a receipt for any monetary donation of \$2 or greater. The receipt must contain the following details:</p> <ul style="list-style-type: none"> the date the receipt was issued; a unique receipt number; the amount of the donation received; and the charity's name.¹³³ <p>Financial reporting</p> <p>The holder of a licence at the time or times fixed in the licence, must provide to the Minister:</p> <ul style="list-style-type: none"> a copy of the audited accounts for the last ending statement period; and 	<p>holder.¹³⁶ There are no requirements in the Act or Code of Conduct with respect to the form of the authority (i.e. whether it is to be in writing). We note that the application for a licence does not require the applicant to include information about collection agents.¹³⁷</p> <p>Failure of a collector to obtain authority to fundraise from a licence holder will result in a penalty of up to \$8,000.¹³⁸</p> <p>Those who collect on behalf of a licence holder must follow the collection obligations set out in the Act and Code of Practice.¹³⁹</p>	<p>to other persons concerned in the collections) under the licence.¹⁴⁰</p> <p>If commission or remuneration is considered excessive, or if the proportion of the proceeds applied towards the charitable purpose is inadequate, the licence may be suspended or revoked by the Minister.¹⁴¹</p>

¹²⁰ Section 6 of the Collections for Charitable Purposes Act 1939 (SA)

¹²¹ See CBS website [here](#)

¹²⁵ Section 6(2) of the Collections for Charitable Purposes Act 1939 (SA).

¹²⁹ See section 6(3) of the Collections for Charitable Purposes Act 1939 (SA).

¹³⁰ See CBS website [here](#)

¹³¹ See CBS "Collections for charitable purposes application/notification form", [here](#).

¹³² Section 15(1)(a) and (b) of the Collections for Charitable Purposes Act 1939 (SA).

¹³³ Section 10 of the Collections for Charitable Purposes Act 1939 – Code of Practice (SA).

¹³⁶ Section 6 of the *Collections for Charitable Purposes Act 1939* (SA); not that previously those who fundraise on behalf of a licence holder were defined as "collection agents" under section 6A of the Act and were previously required to hold their own licence. This section has been repealed.

¹³⁷ See CBS "Collections for charitable purposes application/notification form", [here](#).

¹³⁸ Section 6(1) of the Collections for Charitable Purposes Act 1939 (SA)

¹³⁹ Section 6(5)(a) of the Collections for Charitable Purposes Act 1939 (SA)

¹⁴⁰ Section 12(2) of the Collections for Charitable Purposes Act 1939 (SA)

¹⁴¹ Section 12(4) of the Collections for Charitable Purposes Act 1939 (SA)

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
		<p>dependents of any such persons;</p> <ul style="list-style-type: none"> the provision of welfare services for animals.¹²² <p>Note: the ACNC and CBS have different definitions for “charitable purpose”.¹²³</p> <p>Licences are granted for a period of one year (renewable 6 months after the financial year date ends).¹²⁴ Licences will need to be renewed online.</p>	to hold a licence). ¹²⁶ The Minister, at his or her discretion, may implement conditions and vary or revoke an exemption. ¹²⁷		<ul style="list-style-type: none"> a statement setting out: <ul style="list-style-type: none"> the amount of money collected or received by the licensee during the last ending statement period; the costs associated with collection or receipt of the money; and the manner in which the money has been dealt with.¹³⁴ <p>Licence renewal</p> <p>Organisations that are registered with CBS but <u>not</u> the ACNC will be contacted each year when their licence is due for renewal.¹³⁵</p> <p>Other</p> <p>SA organisations registered as charities with the ACNC must still comply with other obligations including the Code of Practice (SA) when fundraising.</p>		
WA	<p>Regulator:</p> <p>WA Department of Commerce, Associations & Charities Branch</p> <p>The Charitable Collections Act:</p> <p>Charitable Collections Act 1946 (WA)</p>	<p>A charitable collections licence is required where a person (or organisation):¹⁴²</p> <ul style="list-style-type: none"> collects or attempts to collect any money or goods for any charitable purpose; or obtains or attempts to obtain money by the sale of any disc, badge, token, flower 	As only organisations collecting for a charitable purpose are required to hold a licence, it follows that organisations that collect and receive money from the public for non-charitable purposes do not need to be licensed. The Regulator has noted that this includes sporting or social clubs, schools or kindergartens. ¹⁴⁸	Organisations that wish to raise funds in WA are to apply by completing the Charitable Collections Licence Application Form and lodging this with the Charitable Collections Advisory Committee (by email, post or in person per the instructions in the application form). The information required includes: ¹⁴⁹ <ul style="list-style-type: none"> an explanation of what the organisation does, its charitable purpose(s), the collection activities it intends to undertake and who the beneficiaries will help/benefit; the names and contact details for three Principal Executive Officers; 	<p>Banking requirements</p> <p>An executive officer of any charitable organisation who collects or receives moneys for any charitable purpose shall, within <u>7 days</u> of the receipt thereof, pay the same to the credit of a bank account, to be opened for this purpose.¹⁵²</p> <p>Every person, other than an executive officer, who collects or receives any money on behalf of, or belonging to, a charitable organisation, shall within <u>14 days</u> of</p>	Sections 6 and 8 of the Charitable Collections Act provide that the holder of a charitable collections licence may give authority to another person or organisation to conduct collections under this licence. This approval can be revoked by the Commissioner, ¹⁷² or by the licence holder. ¹⁷³	There are no set permissible expenses in the Act or Regulations, however, as noted in the “ongoing compliance requirements” column, the Advisory Committee may, if requested to do so by the Minister, recommend that a collections licence be revoked if it is of the opinion that: ¹⁷⁴ <ul style="list-style-type: none"> the amount of money or goods received and applied towards charitable purposes is inadequate in proportion

¹²² Section 4 of the Collections for Charitable Purposes Act 1939 (SA)

¹²³ See ACNC website, [here](#)

¹²⁴ See ACNC website, [here](#)

¹²⁶ Section 18(2) of the Charitable Purposes Act 1939 (SA).

¹²⁷ Section 18(3) of the Collections for Charitable Purposes Act 1939 (SA)

¹³⁴ Section 15(2) of the Collections for Charitable Purposes Act 1939 (SA)

¹³⁵ See CBS website, [here](#).

¹⁴² Section 6 of the Charitable Collections Act 1946 (WA).

¹⁴⁸ See WA Department of Commerce, Associations & Charities Branch website under the heading ‘who needs to be licenced’, [here](#).

¹⁴⁹ See Charitable Collections Licence Application Form and regulation 3(2) of the Charitable Collections Regulations 1947 (WA).

¹⁵² Regulation 11(1) of the Charitable Collections Regulations 1947 (WA).

¹⁷² Section 8 of the Charitable Collections Act 1946 (WA).

¹⁷³ Section 9 of the Charitable Collections Act 1946 (WA).

¹⁷⁴ Section 13(2) of the Charitable Collections Act 1946 (WA).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
	<p>The Charitable Collections Regulations:</p> <p>Charitable Collections Regulations 1947 (WA)</p> <p>The Street Collections Act:</p> <p>Street Collections (Regulation) Act 1940 (WA)</p> <p>The Street Collections Regulations:</p> <p>Street Collections Regulations 1999 (WA)</p> <p>Voluntary code of practice:</p> <p>Voluntary Code of Practice for public fundraising – note this is a <u>voluntary</u> set of guidelines that charities may implement at their discretion.</p> <p>Register of fundraisers:</p> <p>See here.</p>	<p>or other device for any charitable purpose;</p> <ul style="list-style-type: none"> conducts any entertainment or function to which any charge for admission is made, or sells or attempts to sell any ticket for admission to any entertainment or function in any case where it is held out that any part of the proceeds for the entertainment or function are to be devoted (either wholly or partly) for any charitable purpose; or advertises, whether by way of poster, streamer, handbill, notice in any newspaper or any other means or holds out or represents in any manner that the whole or any part of the proceeds of any sport, races, fete, bazaar or other function will be paid into or applied for any charitable purpose. <p>The person or organisation conducting the activities above can be a member of the committee or other governing body of a</p>	<p>There are no exemptions specified in the Charitable Collections Act or Charitable Collections Regulations, although, under section 6(5) of the Charitable Collections Act the Governor may, by proclamation, exempt collections in aid of any charitable purpose specified therein from the requirement to hold a licence. Proclamations are published in Western Australian Government Gazette, which can be accessed here. There are no such proclamations available at the date of this fundraising table.</p>	<ul style="list-style-type: none"> a copy of the Constitution/Rules and/or Trust Deed of the organisation, unless the applicant is incorporated under the Associations Incorporation Act 2015 in Western Australia; a copy of the Certificate of Incorporation or Registration of the organisation, unless the applicant is incorporated under the Associations Incorporation Act 2015 in Western Australia; a copy of the latest Financial Statements of the organisation (if applicable); A copy of the organisation's ACNC registration document (if applicable); a copy of the organisation's conflict of interest policy (if there are related members in the organisation). <p>The Charitable Collections Advisory Committee is required under Section 11 of the Charitable Collections Act to consider whether the charitable purposes of the applicant would be more effectively or economically carried out by an existing licence holder. As such, the covering letter should also address whether there are any other existing licence holders operating for the same charitable purpose and any contact the organisation has made with them in that regard.</p> <p>Whilst the Charitable Collections Act allows for the granting of a licence to a person or unincorporated body, licences are generally only granted to incorporated bodies.¹⁵⁰ These types of legal entities are recognised to provide appropriate governance and accountability structures and a capacity for succession within the organisation which enhances both the transparency in their operations as well as building community confidence in a licence holder who is collecting and using public monies for charitable purposes.</p> <p>Street Collections</p>	<p>the receipt thereof pay the same to the controlling body of the charitable organisation.¹⁵³</p> <p>The dedicated bank account is to be operated by authority signed by 2 officers of the organisation that are appointed in writing by the governing body of the organisation.¹⁵⁴</p> <p>Record keeping</p> <p>A person, society, body, or association that collects or receives money or goods for a charitable purpose (a 'collector')¹⁵⁵, must keep collection records and retain them for 7 years after the end of the financial year to which they relate.¹⁵⁶</p> <p>Collection records must include:¹⁵⁷</p> <ul style="list-style-type: none"> accounts setting out the money and goods collected or received by the collector for a charitable purpose; and statements setting out the way the money and goods collected or received by the collector have been dealt with. <p>These requirements apply in addition to the ACNC record keeping requirements.</p> <p>Annual financial statements</p> <p>A financial report must be prepared each year that includes an income and expense (or profit and loss) statement and a balance sheet.¹⁵⁸</p> <p>The following is required to be lodged with Consumer Protection within six months after the end of a licence holders' financial year:¹⁵⁹</p> <ul style="list-style-type: none"> a completed annual financial return; 	<p>authority to fundraise under the <i>Charitable Collections Act 1946</i> however it is advisable to prepare a written agreement to be signed by both parties. To assist charitable collectors, the Regulator has developed a guidance pack intended to make organising appeals quick and easy for both licence holders and fundraisers. The pack includes:</p> <ul style="list-style-type: none"> an application for authority form: intended to be used by the person or organisation wishing to collect under the authority of the licence holder; an acknowledgment letter: confirms the licence holder has given authority for the applicant to collect under the licence and outlines the conditions of that authority; and a financial reporting statement: to be returned at the conclusion of the fundraising activity so the licence holder may accurately record all income and expenditure in their financial accounts. <p>If the template forms are not used, the following issues should be covered in the agreement:</p>	<p>to the total amount received; or</p> <ul style="list-style-type: none"> remuneration is excessive compared to the goods or money received in the appeal.

¹⁵⁰ See Charitable Collections Licence Application form.

¹⁵³ Regulation 11(2) of the Charitable Collections Regulations 1947 (WA).

¹⁵⁴ Regulation 11(4) of the Charitable Collections Regulations 1947 (WA).

¹⁵⁵ Section 15(1) of the Charitable Collections Act 1946 (WA).

¹⁵⁶ Section 15(2) of the Charitable Collections Act 1946 (WA).

¹⁵⁷ Section 15(1) of the Charitable Collections Act 1946 (WA).

¹⁵⁸ See the WA Department of Commerce, Associations & Charities Branch [here](#).

¹⁵⁹ See the WA Department of Commerce, Associations & Charities Branch [here](#).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
		<p>society, body, or association which is the holder of the licence (so long as they are appropriately authorised),¹⁴³ or an external person or organisation that is authorised by the license holder.¹⁴⁴</p> <p>Please note: the definition of charitable purpose applied by the Department of Commerce may differ from the legal definition of charity applied by the ACNC to register organisations as charities at the federal level. A charitable purpose for the purposes of the Charitable Collections Act means:¹⁴⁵</p> <ul style="list-style-type: none"> the affording of relief to diseased, sick, infirm, incurable, poor, destitute, helpless or unemployed persons, or to the dependants of any such persons; the relief of distress occasioned by war, whether occasioned in Western Australia or elsewhere; the supply of equipment to any of His Majesty's naval, military, or air forces, including the supply of 		<p>As mentioned under general requirements, if a charitable collection is to be conducted in any <u>public street within the metropolitan region</u>, a separate street collection permit is required. To apply, collectors will need to lodge Application Form: Street Appeal within Perth Metropolitan Area to the Regulator.</p> <p>The Regulator requires at least two weeks' notice before it can provide approval for a street collection.¹⁵¹</p>	<ul style="list-style-type: none"> a copy of the financial report (medium and large charities only); a copy of the review or audit report (medium and large charities only). <p>*Note: Registered charities with the ACNC that are licenced to fundraise do not need to submit an annual statement or financial reports to the Regulator, if:</p> <ul style="list-style-type: none"> an AIS has been submitted to the ACNC; and the WA charitable collections licence number (fundraising licence number) has been entered into the AIS.¹⁶⁰ <p>Audit of accounts</p> <p>The Commissioner may require that a collector have the collection records audited by an auditor approved by the Commissioner within a specified time.¹⁶¹ Failure to comply will result in every member of the committee, governing body or association of the organisation being severally liable.¹⁶²</p> <p>The requirement to complete a review or audit of the financial report depends on the licence holder's reporting category:¹⁶³</p> <ul style="list-style-type: none"> small charities (<\$250,000 annual revenue) are not required to complete a review or audit of the financial report; medium charities (between \$250,000 and \$1,000,000 annual revenue) may choose to complete either a review or an audit of their financial report; and large charities (>\$1,000,000 annual revenue) are required to 	<ul style="list-style-type: none"> the period of time the authority will last; the types of collection activities; ensuring all monies collected are paid to the licence holder within 14 days; how collection and financial returns will be reported back to the licence holder; the conditions under which the licence is given; and the circumstances under which the agreement may be terminated. <p>The licence holders and the organisations/individuals they authorise to collect should follow the collection obligations set out in the Act and Regulations</p>	

¹⁴³ Section 6(1)(f) of the Charitable Collections Act 1946 (WA).

¹⁴⁴ Section 6(1)(g) of the Charitable Collections Act 1946 (WA).

¹⁴⁵ Section 5 of the Charitable Collections Act 1946 (WA).

¹⁵¹ See WA Department of Commerce, Associations & Charities Branch website, [here](#)

¹⁶⁰ [Ibid.](#)

¹⁶¹ Section 15(3) of the Charitable Collections Act 1946 (WA).

¹⁶² Section 15(4) of the Charitable Collections Act 1946 (WA).

¹⁶³ See the WA Department of Commerce, Associations & Charities Branch website, [here](#).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
		<p>ambulances, hospitals and hospital ships;</p> <ul style="list-style-type: none"> the supply of comforts or conveniences to members of the said forces; the affording of relief, assistance or support to persons who are or have been members of the said forces or to the dependants of any such persons; the support of hospitals, infant health centres, kindergartens and other activities of a social welfare or public character; or any other benevolent, philanthropic or patriotic purpose. <p>Licence period</p> <p>Licence holders are issued with a continuous licence (no expiry date).¹⁴⁶ These will be issued on the condition that the licensed organisation meets its annual reporting obligations and complies with the licence requirements.</p> <p>Street Collections</p> <p>If a charitable collection is to be conducted in any <u>public street within the metropolitan region</u>, a separate street</p>			<p>have their financial reports audited.</p> <p>Licence Conditions</p> <p>A licence may be issued subject to any condition imposed by the Commissioner.¹⁶⁴ It is important that fundraisers comply with these conditions.</p> <p>Receipting</p> <p>No specific receipting requirements under the Act or Regulations.</p> <p>Deductible gift recipients should be aware of the information required where receipts are issued pursuant to subdivision 30-CA section 30-228 of the Income Tax Assessment Act 1997 (Cth).</p> <p>Revocation of licences</p> <p>The licence may be revoked for reasons such as:¹⁶⁵</p> <ul style="list-style-type: none"> mismanagement of funds; excessive remuneration; the amount of money directed to the charity being inadequate considering the amount received; or the charitable purpose has ceased. <p>Street Collections</p> <p>There are several requirements for street collections, including that:</p> <ul style="list-style-type: none"> collectors must wear an identification badge at all times;¹⁶⁶ no person under the age of 16 is to participate in the street collection unless authorised by the Minister;¹⁶⁷ permit holders must provide one or more collection boxes to each collector and comply with the 		

¹⁴⁶ See WA Department of Commerce, Associations & Charities Branch website, [here](#).

¹⁶⁴ Section 12(2) of the Charitable Collections Act 1946 (WA).

¹⁶⁵ Section 13(2) of the Charitable Collections Act 1946 (WA).

¹⁶⁶ Regulation 5 of the Street Collections Regulations 1999 (WA).

¹⁶⁷ Regulation 6 of the Street Collections Regulations 1999 (WA).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
		collection permit is required. ¹⁴⁷ 'Metropolitan region' has the meaning given by the Planning and Development Act 2005 (WA) section 4(1).			<p>requirements under the Regulations for collection boxes;¹⁶⁸</p> <ul style="list-style-type: none"> within 30 days after the date of a collection a permit holder must give the Minister a written and signed statement setting out the amount collected, expenses incurred, and money that has been distributed to each person for whom the collection was made (by lodgement of Street Collections Statement);¹⁶⁹ and collectors and promoters are not to be paid unless the permit authorises that payment.¹⁷⁰ <p>Presently, the Regulator stipulates that street collections can only take place on Fridays, and only three organisations can participate at any given time.¹⁷¹</p>		
TAS	<p>Regulator: Consumer Affairs and Fair Trading Tasmania</p> <p>The Act: Collections for Charities Act 2001 (TAS)</p> <p>The Regulations: Collections for Charities Regulations 2011 (TAS)</p> <p>Register of fundraisers:</p>	<p>A person must not solicit for a <u>charitable purpose</u> unless:¹⁷⁵</p> <ul style="list-style-type: none"> that soliciting is on behalf of an organisation that is not required to hold an authority to fundraise, or an organisation that holds an authority in writing granted by the Commissioner for a specified period; or that soliciting is by a person by virtue of an authority in writing granted by the 	<p>As mentioned in the previous column, incorporated associations that are incorporated in Tasmania and companies whose principal office is located in a state or territory other than Tasmania do not need approval from the Commissioner in order to solicit for a charitable purpose.¹⁷⁸</p> <p>The Act does not apply to:¹⁷⁹</p> <ul style="list-style-type: none"> a request for the renewal of membership; 	<p>There are three application forms available on the Regulator's website. The process for each is as follows:</p> <p>Organisation or corporation based outside Tasmania</p> <p>Complete an Application to collect charitable donations - organisations or corporations outside Tasmania (Form 1)</p> <p>If the Public Officer or Contact Officer has been convicted of a criminal offence in the past 5 years, a National Police Check (dated within the previous 3 months) will also need to be submitted as part of the application.</p> <p>The details of any marketing organisations used to conduct the appeal/s are also to be provided.</p>	<p>There are no clear ongoing compliance requirements apart from those relating to the conduct of appeals. Unlike most other jurisdictions, there does not appear to be any financial reporting obligations or auditing obligations. However, the Regulator may compel an organisation to report in certain circumstances and attach reporting conditions to an approval of a fundraiser.¹⁸¹</p> <p>The Act includes penalties and offences in relation to the misappropriation of donations.¹⁸² For this reason, it would be prudent for individuals and organisations engaging in fundraising activities to</p>	<p>Neither the Act or Regulations specify how a third party is to be authorised to raise funds on behalf of an organisation, however it is clear that the legislation contemplates authorising individuals and organisations to raise funds on behalf of a charitable organisation.¹⁸³</p> <p>We recommend that where an organisation or individual is fundraising on behalf of a charitable organisation, this is authorised in writing outlining any conditions on the authority, including that</p>	<p>A fundraising organisation must not permit an agent, contractor, officer or employee of that organisation to receive any benefit which is manifestly excessive if that benefit in whole or in part is derived from funds obtained by donation.¹⁸⁴ An organisation can be fined if they do so.</p> <p>In determining whether a benefit is manifestly excessive, a court will have regard to:¹⁸⁵</p> <ul style="list-style-type: none"> the purpose of the organisation;

¹⁴⁷ Section 3 of the Street Collections (Regulation) Act 1940 (WA).

¹⁶⁸ Regulation 7 of the Street Collections Regulations 1999 (WA).

¹⁶⁹ Regulation 10 of the Street Collections Regulations 1999 (WA).

¹⁷⁰ Regulation 11 of the Street Collections Regulations 1999 (WA).

¹⁷¹ See the [Application Form: Street Appeal within Perth Metropolitan Area](#).

¹⁷⁵ Section 5(1) of the Collections for Charities Act 2001 (TAS).

¹⁷⁸ Section 6(1) of the Collections for Charities Act 2001 (TAS).

¹⁷⁹ Section 4 of the Collections for Charities Act 2001 (TAS).

¹⁸¹ Section 6(2)(a) of the Collections for Charities Act 2001 (TAS).

¹⁸² Section 14 of the Collections for Charities Act 2001 (TAS).

¹⁸³ See in particular section 5(1) of the *Collections for Charities Act 2001* (TAS).

¹⁸⁴ Section 13(1) of the Collections for Charities Act 2001 (TAS).

¹⁸⁵ Section 13(2) of the Collections for Charities Act 2001 (TAS).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
	See here .	<p>Commissioner for a specified period.</p> <p>An organisation must not solicit for a <u>charitable purpose</u> unless it is:</p> <ul style="list-style-type: none"> an incorporated association or corporation under an approved statute in the State or Territory in which the principal office of that organisation is located; an organisation that is approved by the Governor by an order-in-Council for the purposes of the Act or a member of a class of organisation that is so approved; or an organisation that is approved by the Commissioner in writing for a specified period. <p>Note: Approval to fundraise in Tasmania is required where an organisation is an incorporated association in a State or Territory <u>other than</u> Tasmania or is a corporation whose principal office is located in a State or Territory other than Tasmania.¹⁷⁶</p> <p>The law is unclear on whether unincorporated groups located outside Tasmania can fundraise. They could possibly apply for approval as individuals.</p>	<ul style="list-style-type: none"> an appeal by an organisation to its members; an appeal within premises that are used by a club; an appeal to a Commonwealth, State or local authority; the sale of goods or services; raffles; or soliciting for an activity to which the <i>Gaming Control Act 1993</i> (TAS) applies. <p>The Act also does not apply to an appeal within premises that are used by a religious organisation,¹⁸⁰ or per section 4(j) of the Act, for soliciting of a type authorised by the regulations.</p> <p>Regulation 4 of the Regulation states that for the purposes of section 4(j) of the Act, soliciting by a religious organisation, by way of an appeal to its adherents or any other person who has attended a religious service held by that organisation, is authorised. Religious organisation is not defined in the Act or Regulations.</p>	<p>If the applicant is licenced in other states or territories in Australia, a copy of the relevant licence or approval is to be provided.</p> <p>Non-incorporated group or association in Tasmania</p> <p>Complete an Application to collect charitable donations - Non-incorporated association or community group in Tasmania (Form 2)</p> <p>If the Public Officer or Contact Officer has been convicted of a criminal offence in the past 5 years, a National Police Check (dated within the previous 3 months) will also need to be submitted as part of the application.</p> <p>Individual collecting for themselves (not on behalf of a charity)</p> <p>Complete an Application to collect charitable donations - Individual applicant (Form 3).</p> <p>A National Police Check (dated within the previous 3 months) is required for this application regardless of whether an offence has been committed by the applicant.</p>	keep accurate financial records of any funds raised and dispersed.	the collector is to comply with the relevant laws.	<ul style="list-style-type: none"> the income of the organisation; the roles of the agents, officers or employees of the organisation compared with the purpose, income, roles and expenses of comparable organisations. <p>Donated funds given for a charitable purpose can only be used for their intended charitable purpose or to pay reasonable administration expenses and reasonable remuneration.¹⁸⁶</p> <p>Under the Act, the Governor has authority to make Regulations which prohibit the payment of a commission to any person where the commission exceeds a specified percentage of any donation.¹⁸⁷</p>

¹⁷⁶ Section 6(1) of the Collections for Charities Act 2001 (TAS).¹⁸⁰ Section 4(d) of the Collections for Charities Act 2001 (TAS).¹⁸⁶ Section 14 of the Collections for Charities Act 2001 (TAS).¹⁸⁷ Section 18(2) of the Collections for Charities Act 2001 (TAS).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
		Cooperatives and private ancillary funds are also not contemplated in the legislation. Street collections Street collections require additional approval from the Tasmanian Police. ¹⁷⁷					
ACT	<p>Regulators:</p> <p>ACNC (for registered charities)</p> <p>Access Canberra (individuals and organisations)</p> <p>The Act:</p> <p>Charitable Collections Act 2003 (ACT)</p> <p>The Regulations:</p> <p>Charitable Collections Regulation 2003 (ACT)</p> <p>Guide to Charitable Collections:</p> <p>A Guide to Charitable Collections in the ACT</p> <p>ACNC Act:</p> <p>Australian Charities and Not-for-profits</p>	<p>Due to the Red Tape Reduction Legislation Amendment Act 2017, which amended fundraising legislation in the ACT, the regulation of fundraising in the ACT has relaxed as of 1 July 2017. Fundraising has been streamlined so that charities registered with the ACNC will not need Charitable Collections licence approval from Access Canberra in order to fundraise.¹⁸⁸ In addition, ACNC registered charities will no longer need to report annually to Access Canberra due to these amendments as they will only need to report to the ACNC.¹⁸⁹</p> <p>Unless an individual or organisation is authorised by a licensee or an ACNC registered entity, or is an ACNC registered entity itself, it is an offence to conduct</p>	<p>The following are exempt from the requirement to obtain a licence:</p> <ul style="list-style-type: none"> charities registered with the ACNC;¹⁹⁴ a person authorised by the licensee for the licence authorising the conduct of the collection or an ACNC registered entity;¹⁹⁵ schools – voluntary contributions or other activities that raise funds from students or affiliated bodies e.g. parents association or alumni;¹⁹⁶ organisations that raise less than \$15,000 a year. The regulations are unclear as to whether the \$15,000 threshold is limited to funds raised within the ACT or whether it 	<p>If you are an individual or organisation not registered with ACNC, the applicable form is Application for a New or Amended Charitable Collection Licence form. This form can also be completed if you wish to amend the particulars of an existing licence.</p> <p>As part of the application, a contact person will need to be nominated to act as the contact between the licensee and the Office of Regulatory Services. If a licence is issued to an unincorporated body, the nominated person for the body in relation to the licence is taken to be the licensee.²⁰⁸</p> <p>Where applicable, the following will also need to be provided:</p> <ul style="list-style-type: none"> certificate of incorporation; consent from benefiting charity/charities (required only if application is not being made by the charity itself); trust deeds; memorandums; articles of association; constitution/rules; business partnership agreement; 	<p>Registered charities</p> <p>Registered charities will need to comply with the ACNC governance standards including the requirement to provide a level of assurance that they meet community expectations in relation to how a registered entity should be managed. This includes how they manage its affairs, the use of public monies, volunteer time and donations and how they promote the effective and responsible use of its resources.</p> <p>Registered charities will also need to report annually to the ACNC by submitting an Annual Information Statement and an annual financial report if they have an annual revenue of \$250,000 or more.</p> <p>Individuals and organisations</p> <p><u>Banking requirements</u></p> <p>All moneys received must be dealt with according to the banking and investment conditions in the Act. In particular, the licensee must pay all money received for the purposes of a collection conducted by the licensee into a bank account that is used exclusively for money received for</p>	<p>Any person or organisation that “takes part” in a collection commits an offence unless they are <u>authorised</u> by either:</p> <ul style="list-style-type: none"> the relevant licensee; or an ACNC registered entity.²²⁶ <p>This includes where a person solicits or receives money or a benefit for the purposes of the collection (i.e., paid collectors) and where a person organises or manages, or assists in organising or managing, the collection as an employee or agent.²²⁷</p> <p>For an individual or an organisation to fundraise on behalf of an organisation they do not need a licence themselves but can fundraise under the authority of the licence holder or charity registered with the ACNC. There is no specified form of authorisation in the</p>	<p>A licensee commits an offence if:²³⁰</p> <ul style="list-style-type: none"> a person (including the licensee) receives proceeds of a collection conducted by the licensee; and the proceeds are applied other than for the purposes of the collection; and the licensee knows that, or is reckless about the fact that, the proceeds are so applied. <p>Fines and the possibility of imprisonment for up to two years apply to the above offence. However, it is not an offence to pay for lawful and proper expenses, with donation funds, in accordance with any conditions on the licence or the Regulations.²³¹</p> <p>The Regulations consider the following (inclusively, not exclusively) as lawful and proper expenses:²³²</p> <ul style="list-style-type: none"> reasonable expenses incurred by the licensee in

¹⁷⁷ See Consumer Affairs and Fair Trading Tasmania website, [here](#).

¹⁸⁸ Section 14(2)(a) of the *Charitable Collections Act* (ACT).

¹⁸⁹ See Access Canberra website, [here](#).

¹⁹⁴ Section 14(2)(a) of the *Charitable Collections Act 2003* (ACT).

¹⁹⁵ Section 14(2)(b) of the *Charitable Collections Act 2003* (ACT).

¹⁹⁶ Regulation 6(1)(a)-(b) of the *Charitable Collections Regulations 2003* (ACT).

²⁰⁸ See Application for a New or Amended Charitable Collection Licence form, [here](#).

²²⁶ Section 15(1) of the *Charitable Collections Act 2003* (ACT).

²²⁷ Section 9 of the *Charitable Collections Act 2003* (ACT).

²³⁰ Section 44(2) of the *Charitable Collections Act 2003* (ACT).

²³¹ Section 44(3) of the *Charitable Collections Act 2003* (ACT).

²³² Regulation 12 of the *Charitable Collections Regulations 2003* (ACT).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
	<p>Commission Act 2012 (Cth)</p> <p>Register of fundraisers:</p> <p>See here.</p>	<p>a collection without a licence.¹⁹⁰</p> <p>A collection is defined in the Act as the “soliciting or receiving by a person of money or a benefit if, before or during the soliciting or receiving, the person represents that the purpose of the soliciting or receiving, or that the purpose of an activity or enterprise of which the soliciting or receiving, is or includes a charitable purpose.”¹⁹¹</p> <p>Charitable purpose includes any benevolent, philanthropic or patriotic purpose.¹⁹²</p> <p>Licence period:</p> <p>A licence is issued for the period (not longer than 5 years) stated in the licence.¹⁹³</p>	<p>includes funds raised in other jurisdictions;¹⁹⁷</p> <ul style="list-style-type: none"> the soliciting or receiving of money or a benefit by a non-government organisation accredited with the Australian Agency for International Development (whether or not the money or benefit is used, or intended to be used, solely for aid in a foreign country);¹⁹⁸ the solicitation or receipt of sponsorship from a corporation;¹⁹⁹ the soliciting or receiving of money by a trustee corporation for administering a trust fund for a charitable purpose;²⁰⁰ the soliciting or receiving of money by, or on behalf of, an entity if the proceeds received from collections conducted by, or on behalf of the entity are for a trust fund for a charitable purpose administered by a 	<ul style="list-style-type: none"> copies of previous annual returns over \$50,000; and any other documents the applicant considers relevant to the application. 	<p>the purposes of the collection or collections.²⁰⁹</p> <p>The bank account in which money from the collection is received into must have a name that indicates it contains proceeds of a collection and can only be operated with the signature of at least 2 people.²¹⁰</p> <p>Money must be paid into the account as soon as practicable (but within 5 banking days) after the day the licensee receives it.²¹¹</p> <p>Record keeping</p> <p>It is an offence not to keep records of a collection in accordance with the Act.²¹² Records must:²¹³</p> <ul style="list-style-type: none"> allow a true and fair view of income and expenditure for the collection; be able to be conveniently and properly audited; include any details prescribed by the regulations;²¹⁴ and be kept by the licensee for 7 years after receipt of the income or the incurring of expenditure to which they relate. <p>If the collection is, or was, carried out as part of a collection that is carried out inside and outside the ACT, it is not necessary for the records to be kept in a way that allows information</p>	<p>Regulations or the Act. Those who hold a licence and are not registered with the ACNC will need to notify the Regulator if such an authority has been provided by sending an email to citl@act.gov.au and attaching a copy of the agreement to fundraise on behalf of the licensee (if there is such an agreement)²²⁸</p> <p>Commercial fundraisers and retail agents</p> <p>A licensee must provide details of each commercial arrangement they have to collect under the licence. This also applies if licensees establish arrangements with retail agents (for example, a supermarket selling badges on behalf of a licensee).²²⁹</p>	<p>conducting and carrying out the collection (this includes the payment of commercial fundraisers); and</p> <ul style="list-style-type: none"> reasonable expenses incurred by the licensee in administering and distributing the proceeds of the collection; and reasonable expenses incurred complying with the Act; and any other expenses that are stated in the application for the collection. <p>Note: funds collected from appeals must go directly into an appeal account.²³³ Reasonable expenses can only be deducted from the account after this has occurred.</p>

¹⁹⁰ Section 14 of the Charitable Collections Act 2003 (ACT).

¹⁹¹ Section 7(1) of the Charitable Collections Act 2003 (ACT).

¹⁹² Section 3 of the Charitable Collections Act 2003 (ACT).

¹⁹³ Section 25 of the Charitable Collections Act 2003 (ACT).

¹⁹⁷ Regulation 6(1)(c) of the Charitable Collections Regulations 2003 (ACT).

¹⁹⁸ Regulation 6(1)(d) of the Charitable Collections Regulations 2003 (ACT).

¹⁹⁹ Regulation 6(1)(e) of the Charitable Collections Regulations 2003 (ACT).

²⁰⁰ Regulation 6(1)(f) of the Charitable Collections Regulations 2003 (ACT).

²⁰⁹ Section 45(2) of the Charitable Collections Regulations 2003 (ACT).

²¹⁰ Section 45(6) of the Charitable Collections Act 2003 (ACT).

²¹¹ Section 45(3) of the Charitable Collections Act 2003 (ACT).

²¹² Section 50(1) of the Charitable Collections Act 2003 (ACT).

²¹³ Section 50(2) of the Charitable Collections Act 2003 (ACT).

²¹⁴ As at 3 April 2020, no details prescribed by the *Charitable Collections Regulations 2003* (ACT).

²²⁸ This information is not publicly available but has been confirmed with Access Canberra as the relevant process by way of phone call on 7 April 2020.

²²⁹ Note: this information is in Access Canberra’s [‘Guide to Charitable Collections in the ACT’](#) however the requirement is not listed explicitly in the Regulation or the Act. Information regarding commercial arrangements is required to be submitted with an application for a charitable collections licence so we assume if additional arrangements are made with commercial fundraisers then the licensee must apply to amend their licence and provide the relevant information about the commercial arrangement.

²³³ Section 45(3) of the Charitable Collections Act 2003 (ACT).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
			<p>trustee corporation (e.g. workplace giving);²⁰¹</p> <ul style="list-style-type: none"> • soliciting or receiving money or a benefit from the carrying out of an approved lottery;²⁰² • soliciting or receiving a bequest under a will;²⁰³ • soliciting a person to become a member of an entity or to pay a membership fee;²⁰⁴ • collections within an organisations premises conducted for its own benefit (the example given is collecting for a church service);²⁰⁵ • soliciting or receiving money or a benefit solely or mainly from people sharing a common workplace, or with a relative or domestic partner of another of those persons (raffles, say, or passing the hat for a card and present);²⁰⁶ and • soliciting money from the government.²⁰⁷ 		<p>to be identified only in relation to the ACT.²¹⁵</p> <p><u>Receipting</u></p> <p>It is an offence not to provide a donor with a receipt where the donor has paid more than \$2 in cash for the collection and the donor has asked for a receipt.²¹⁶ It is not an offence however if a receipt is not provided where the donor has received goods or services of substantially the same value as the amount given to the collector (for example, the purchase of food where the price includes a donation to charity).²¹⁷</p> <p><u>Financial reports</u></p> <p>For individuals and organisations that are collecting for a charitable purpose, but are not registered with the ACNC, they must provide a report to include all the collections conducted under the licence by completing a Financial Reports to the Director-General for a Charitable Collection form.²¹⁸</p> <p>This report must include all the required information for each collection to which the licence relates.²¹⁹ Reports must be provided under the following circumstances:</p> <ul style="list-style-type: none"> • if the licensee is an association incorporated under the <i>Associations Incorporation Act 1991</i> (ACT) – within 6 months after the end of the association's financial year;²²⁰ and • in any other case;²²¹ 		

²⁰¹ Regulation 6(1)(g) of the Charitable Collections Regulations 2003 (ACT).

²⁰² Section 7(3)(a) of the Charitable Collections Act 2003 (ACT).

²⁰³ Section 7(3)(b) of the Charitable Collections Act 2003 (ACT).

²⁰⁴ Section 7(3)(c) of the Charitable Collections Act 2003 (ACT).

²⁰⁵ Section 7(3)(d) of the Charitable Collections Act 2003 (ACT).

²⁰⁶ Section 7(3)(e) of the Charitable Collections Act 2003 (ACT).

²⁰⁷ Section 7(3)(f) of the Charitable Collections Act 2003 (ACT).

²¹⁵ Section 50(3) of the Charitable Collections Act 2003 (ACT).

²¹⁶ Regulation 11(1) of the Charitable Collections Regulations 2003 (ACT).

²¹⁷ Regulation 11(2) of the Charitable Collections Regulations 2003 (ACT).

²¹⁸ Section 48(1) of the Charitable Collections Act 2003 (ACT).

²¹⁹ Ibid.

²²⁰ Section 48(3)(a) of the *Charitable Collections Act 2003* (ACT).

²²¹ Section 48(3)(b) of the *Charitable Collections Act 2003* (ACT).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
					<ul style="list-style-type: none"> – for a licence issued for a period of 1 year or less the report must be provided within 120 days after the licence ends; or – for a licence issued for a period longer than 1 year the report must be provided within 120 days after the end of each 12 month period until the licence ends. <p>The financial report provided to the Director General must be audited if the fundraising income within the relevant 12 month period exceeds \$50,000.²²²</p> <p>There are no fees for lodgement.</p> <p>The licensee commits an offence if the accounts are not finalised within the time frames set out in the Act.²²³</p> <p>Licensees must follow the fundraising appeal conduct obligations set out in the Act and the Regulations.²²⁴ This will include wearing identification tags.²²⁵</p>		

²²² Regulation 15(1) of the Charitable Collections Regulations 2003 (ACT).

²²³ Section 47(1) of the Charitable Collections Act 2003 (ACT).

²²⁴ Part 3 of the Charitable Collections Act 2003 (ACT) and Part 3 of the Charitable Collections Regulations 2003 (ACT) .

²²⁵ Section 16 of the Charitable Collections Act 2003 (ACT).