Donors **contributed $13.4 billion to Australian charities in 2021.**

Government supports donors by allowing them to make tax-deductible donations to charities with deductible gift recipient (DGR) status, providing public information to make decisions about where to give, and regulating charities so donors can give with confidence.

## The Commission finds policies could better support donors to give:

* The DGR system is **poorly designed and overly complex**. This can affect donor choices to make tax-deductible donations to charities, with some charities eligible and some missing out.
* Information on charities and giving collected and published by government agencies **could be enhanced, so it better meets the needs of donors and the public.**
* The Australian Charities and Not-for-profits Commission (ACNC) **is unable to publish certain types of information** that would help donors choose whether, and to which charities they should give.

## The Commission’s draft report:

* Recommends a **simpler and more consistent DGR system** that will enable donors to make tax-deductible gifts to a broader range of charities (draft recommendation 6.1).
* Recommends ways for **government agencies to create more value from the data they hold** (draft recommendation 9.1) and **embed donor and public views in the ACNC’s regulatory approach** (draft recommendation 9.2).
* Recommends reforms to **enable the ACNC to share more information publicly** (draft recommendation 7.2).
* Is seeking views on **options to simplify the process** of directing excess superannuationon death to charities (information request 8.4).

