



Future foundations for giving

What is in the philanthropy draft report for **donors**?

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 to.



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 superannuation on death to charities (information request 8.4).

