

ROCO Application Form

Form Preview

ROCO Application Form

Established under Subdivision 30-F of the Income Tax Assessment Act 1997

1.1 Important

To be eligible for entry on the Register of Cultural Organisations (ROCO) an organisation must meet all the criteria of section 30-300 of the [Income Tax Assessment Act 1997](#) (the Act).

Organisations entered on the ROCO are endorsed by the Australian Taxation Office (ATO) as a Deductible Gift Recipient (DGR) and are eligible to receive tax deductible donations in accordance with Division 30 of the Act.

The Register of Cultural Organisations Guide (the Guide) provides an explanation of the information required in this Application Form. Organisations applying for entry on the ROCO should read the Guide before preparing and submitting their applications.

Information provided by an organisation in its application and supporting materials is used to assess its eligibility for entry on the ROCO.

1.2 Privacy Statement

The Department of Infrastructure, Transport, Regional Development and Communications uses this form to collect personal information required under Australian Income Tax legislation to process this application to enter the applicant organisation onto the Register of Cultural Organisations. The Department will treat the personal information we collect on this form according to the [Australian Privacy Principles](#) and the [Privacy Act 1988](#). If your application meets the eligibility criteria, the contact details you provide in this form may be disclosed to the Minister for the Arts. The personal information collected on this form may also be forwarded to the ATO. The personal information collected on this form will not be provided to any other person or organisation unless it is required by law. For further information about our privacy obligations, (including in relation to how to access or correct personal information or make a complaint) and our contact details for privacy matters, please see our [Privacy Policy](#). If your contact details change and need to be updated please contact roco.mail@arts.gov.au.

1.3 Australian Cultural Fund

The time taken to assess ROCO applications can take up to six months. This timeframe may be longer depending on the completeness and the complexity of the application.

Organisations applying for the ROCO are encouraged to consider registering a fundraising campaign with the Australian Cultural Fund, a collective funding platform by Creative Partnerships Australia, while they await the outcome of their application. More information

ROCO Application Form

Form Preview

about the Australian Culture Fund is available at www.australianculturefund.org.au or by calling 03 9616 0326.

Registered charity or Australian government agency 30-300(1)

* indicates a required field

2.1 Registered charity or Australian government agency 30-300(1)

Subsection 30-300(1) of the Act:

"A cultural organisation is a *registered charity, or an *Australian government agency, that satisfies each requirement in this section."

For more information on the definition of an Australian government agency, refer to the ROCO guide.

Please provide your organisations Australian Business Number (ABN) *

The ABN provided will be used to look up the following information. Click Lookup above to check that you have entered the ABN correctly.

Information from the Australian Business Register	
ABN	
Entity name	
ABN status	
Entity type	
Goods & Services Tax (GST)	
DGR Endorsed	
ATO Charity Type	More information
ACNC Registration	
Tax Concessions	
Main business location	

Must be an ABN.

Is your organisation a registered charity or an Australian government agency? *

Yes No

ROCO Application Form

Form Preview

All entities that are not Australian Government Agencies have to be registered as a charity with the Australian Charities and Not-for-profit Commission (ACNC) to be eligible for the ROCO.

Please [register](#) your organisation with the ACNC to be able to progress your ROCO application.

2.2 Legal Structure

What is the legal structure of your organisation? *

- A company (e.g. a public company limited by guarantee)
- An incorporated association (e.g. incorporated under state or territory legislation)
- An Aboriginal and Torres Strait Islander Corporation
- A trust
- An unincorporated body established by Commonwealth, state or territory legislation

Date of legal registration *

Must be a date.

This will be the date on the document you will upload below.

Please upload a copy of your Certificate of Registration. *

Attach a file:

Please upload a copy of your Certificate of Incorporation *

Attach a file:

Please upload a copy of your executed Deed of Trust *

Attach a file:

Please upload a copy of your Establishing Legislation *

Attach a file:

Please provide evidence of your legal structure *

Attach a file:

ROCO Application Form

Form Preview

2.3 Organisation Details

Your organisation's name needs to be consistent with the name on the Certificate or Trust Deed provided in response to the previous question.

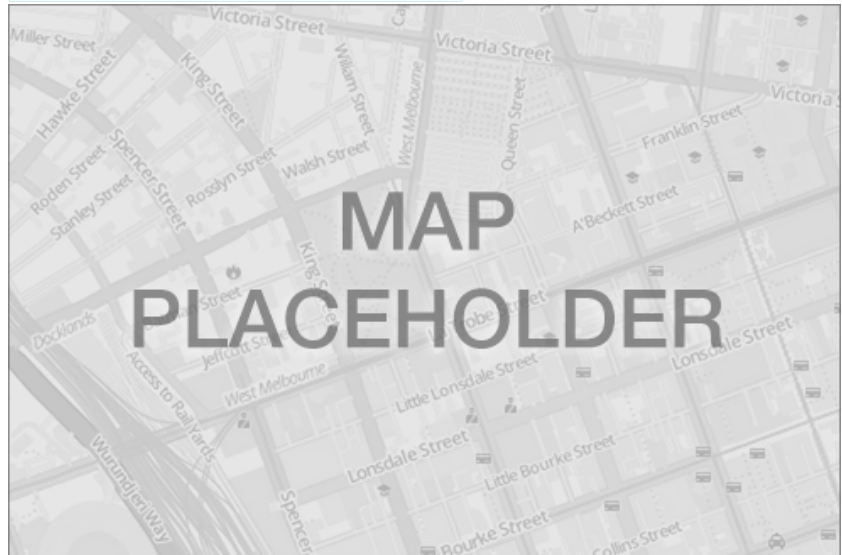
Organisation Name *

Organisation Name

Please enter your legal name of your organisation

Primary Address *

Address



Address Line 1, Suburb/Town, State/Province, and Postcode are required.

Postal Address

Address

2.4 Organisation Description

Please describe your organisation: *

2.5 Contact Person

ROCO Application Form

Form Preview

Click the **Add More Button** to add the details if there are multiple contact persons.

Contact Name *	Title	First Name	Last Name
	<input type="text"/>	<input type="text"/>	<input type="text"/>
Contact Position *	<input type="text"/>		
Contact Phone Number *	<input type="text"/>		
	Must be an Australian phone number.		
Contact Mobile Phone Number	<input type="text"/>		
Contact Email *	<input type="text"/>		
	Must be an email address.		

2.6 Principal Officer

Please provide the details of the principal officer of your organisation, for example your CEO, President and Chair.

Name *	Title	First Name	Last Name
	<input type="text"/>	<input type="text"/>	<input type="text"/>
Position *	<input type="text"/>		
Phone Number *	<input type="text"/>		
	Must be an Australian phone number.		
Mobile Phone Number	<input type="text"/>		
Email *	<input type="text"/>		
	Must be an email address.		

Principal Purpose 30-300(2)

* indicates a required field

3.1 Principal Purpose 30-300(2)

Subsection 30-300(2) of the Act:

"Its principal purpose must be the promotion of literature, music, a performing art, a visual art, a craft, design, film, video, television, radio, community arts, arts or languages of Indigenous persons or movable cultural heritage."

ROCO Application Form

Form Preview

Is the principal purpose of your organisation the promotion of one or more of the cultural forms specified in subsection 30-200(2) of the Act? *

Yes

Your principal purpose must be one of the specified cultural forms

Which of the following cultural forms is your organisation's principal purpose to promote? (please tick all that apply) *

- | | |
|--|--|
| <input type="checkbox"/> Arts or Languages of Indigenous Persons | <input type="checkbox"/> Music |
| <input type="checkbox"/> Community Arts | <input type="checkbox"/> Performing Arts |
| <input type="checkbox"/> Craft | <input type="checkbox"/> Radio |
| <input type="checkbox"/> Design | <input type="checkbox"/> Television |
| <input type="checkbox"/> Film | <input type="checkbox"/> Video |
| <input type="checkbox"/> Literature | <input type="checkbox"/> Visual Arts |
| <input type="checkbox"/> Movable Cultural Heritage | |

3.2 Evidence of principal purpose

Please select which documents you will provide as evidence of your organisation's principal purpose. *

- Your organisation's governing document (such as a constitution, rules, executed deed of trust)
- Establishing legislation
- Statement of purpose (if the organisation's objects are not within the governing document)
- Other:

Please upload documentation of your organisation's principle purpose *

Attach a file:

Please tell us which clause/s in your governance documentation establishes your organisation's principle purpose or object. You may select "**Add More**" to add further lines.

Example:

Clause: 6.2 (d)

Purpose / Object: Mentor, train and develop artists in voice, instrumental music, stage-craft, acting, career management and other aspects of Performing Arts production.

Clause

Purpose / Object

Clause	Purpose / Object

Your organisation's principal purpose must promote one or more of the cultural specified forms specified in subsection 30-200(2) of the Act to proceed and submit this application.

3.3 Other purposes

Does your organisation have a purpose or purposes not related to the promotion of one or more of the specified cultural forms? *

- Yes No

Please tell us about your organisations purpose or purposes that are not related to the promotion of cultural forms? *

3.4 Activities

Please provide a summary of your organisation's current or planned activities, and explain how the activities promote or will promote its principal purpose.

Example:

Current or planned activity: Artist support and development

Briefly tell us how this activity will promote the principle purpose of your organisation: Creating pathways for emerging artists to excel by creating employment opportunities within the Foundation's entities and within the creative industries.

Current or planned activity

Briefly tell us how this activity will promote the principle purpose of your organisation

Current or planned activity	Briefly tell us how this activity will promote the principle purpose of your organisation

3.5 Evidence of activities

Please provide additional evidence of your organisation's current or planned activities Tick all that apply. *

- Annual Report
 Business or Strategic Plan
 Newsletters, calendar of events or promotional material for performances or events
 Other:

Upload evidence of your organisation's current or planned activities *

Attach a file:

3.6 Website and social media

ROCO Application Form

Form Preview

Please provide details for your organisation's websites and social media accounts (such as Facebook or Instagram).

Provide web links or social media handles here:

Description

Provide web links or social media handles here:	Description
Must be a URL.	

Public Fund 30-300(3)

* indicates a required field

4.1 Public Fund 30-300 (3)

Subsection 30-300(3) of the Act:

"It must maintain a public fund that meets the requirements of section 30-130, or would meet those requirements if the cultural organisation were a fund, authority or institution."

Does your organisation have a separate public fund? *

Yes

Your organisation must have a separate public fund

Is your public fund located in Australia? *

Yes

Your public fund must be located in Australia to proceed

Is your organisation's public fund name different to your organisation's name? *

Yes

Your organisation's public fund name must be different to the organisation's name.

4.2 Public Fund details

What is the name of your organisation's public fund? *

How does your organisation intend to solicit donations? *

Please provide information about how your organisation proposes to use donations to its public fund. *

4.3 Public Fund Bank Details

ROCO Application Form

Form Preview

Does your organisation have a bank account for its public fund or trust that will receive all tax-deductible gifts and contributions to the organisation, and will not receive any other money or property? *

Yes

Is the bank account name for your public fund account the same as your public fund name? *

Yes

Your bank account name should be the same as your public fund name

Please provide details of the bank account that will receive tax deductible donations.

Bank Name *

Branch *

Account Name *

Should be the same as your public fund name outlined above.

BSB *

Account Number *

4.4 Public fund model clauses

Your organisation's governing document should include the model clauses outlined in the ROCO guide to demonstrate that the public fund requirements of section 30-130 and the conditions set out in the Taxation Ruling TR 95/27 have been met.

4.4.1 The organisation will establish and maintain a public fund.

Model clause 1 - The association will establish and maintain a public fund.

Where does this model clause appear in your governing document?

e.g Clause 5.4

4.4.2 Public donations

Model clause 2 - The public will be invited to contribute to the fund

Where does this model clause appear in your governing document?

ROCO Application Form

Form Preview

4.4.3 Objects of the public fund

Model Clause 3 - Donations will be deposited into the public fund listed on the Register of Cultural Organisations. These monies will be kept separate from other funds of the organisation and will only be used to further the principal purpose of the Association. Investment of monies in this fund will be made in accordance with guidelines for public funds as specified by the ATO.

Where does this model clause appear in your governing document?

4.4.4 Public fund committee and 'responsible people'

Model Clause 4 - The fund will be administered by a management committee or a subcommittee of the management committee, the majority of whom, because of their tenure of some public office or their professional standing, have an underlying community responsibility, as distinct from obligations solely in regard to the cultural objectives of [name of organisation].

Where does this model clause appear in your governing document?

4.4.5 Fund operates on a not-for-profit basis

Model Clause 5 - No monies/assets in this fund will be distributed to members or office bearers of the organisation, except as reimbursement of out-of-pocket expenses incurred on behalf of the fund or proper remuneration for administrative services.

This not-for-profit requirement is separate to the requirement that your organisation as a whole to operate on a not-for-profit basis.

Where does this model clause appear in your governing document?

4.4.6 Notifying the Department of any proposed amendments to the public fund

Model Clause 6 - The Department responsible for the administration of the Register of Cultural Organisations will be notified of any proposed amendments or alterations to provisions for the public fund, to assess the effect of any amendments on the public fund's continuing Deductible Gift Recipient status.

Where does this model clause appear in your governing document?

4.4.7 Issuing receipts

Model Clause 7 - Receipts for gifts to the public fund must state:

ROCO Application Form

Form Preview

- the name of the public fund and that the receipt is for a gift made to the public fund
- the Australian Business Number of the company
- the fact that the receipt is for a gift, and
- any other matter required to be included on the receipt pursuant to the requirements of the Income Tax Assessment Act 1997.

Where does this model clause appear in your governing document?

4.4.8 Winding-up and revocation

Model Clause 8 - If the organisation is wound up or its endorsement as a deductible gift recipient is revoked (whichever occurs first), any surplus of the following assets shall be transferred to another organisation with similar objects, which is charitable at law, to which income tax deductible gifts can be made:

- a. gifts of money or property for the principal purpose of the organisation
- b. contributions made in relation to an eligible fundraising event held for the principal purpose of the organisation
- c. money received by the organisation because of such gifts and contributions.

Where does this model clause appear in your governing document?

4.5 Responsible people

Please provide the name of each person responsible for the management of your public fund and, where relevant, the public office or position in the community that qualifies a person to be considered a 'responsible person'

A public fund committee must be made up of a majority of 'responsible people' and be set up so that it is not possible for public control to lapse. While there is no limit on the number of members of the committee that may manage a public fund, a **minimum of three people** is required with **at least two** being responsible people.

If you need to include additional persons, you can select "**Add More**" to add further lines.

Example:

Name: John Smith

Qualification: Certified Practicing Accountant (CPA)

Further Detail (if necessary): Member of Chartered Accountants Australia/New Zealand

Name	Qualification	Further Detail (if necessary)

ROCO Application Form

Form Preview

Not-For-Profit 30-300(5)

* indicates a required field

5.1 Not-for-profit 30-300(5)

Subsection 30-300(5) of the Act:

"It must not pay any of its profits or financial surplus, or give any of its property, to its members, beneficiaries, controllers or owners (as appropriate)."

Does your organisation operate on a not-for-profit basis? *

Yes

Your organisation must operate on a not-for-profit basis

Does your organisation's governing document mandate this? *

Yes

No

Model Clause 9 - The assets and income of the organisation shall be applied solely to further its objects and no portion shall be distributed directly or indirectly to the members of the organisation except as genuine compensation for services rendered or expenses incurred on behalf of the organisation.

This clause is separate to the not-for-profit requirement for your public fund.

Where does this model clause appear in your governing document? *

e.g clause 5.3

Please provide other evidence to demonstrate your not-for-profit status *

Agreement to comply with Ministerial Rules 30-300(6)

* indicates a required field

6.1 Agreement to comply with 30-300(6)

Subsection 30-300(6) of the Act:

"It must have agreed to comply with any rules that the Treasury Minister and the *Arts Minister make to ensure that gifts made to the fund are used only for its principal purpose."

ROCO Application Form

Form Preview

Does your organisation's governing document mandate compliance with any rules that the Treasury Minister and the Arts Minister make to ensure that gifts made to the fund are used only for its principal purpose? *

Yes

Your organisation's governing document must mandate compliance.

Model Clause 10 - The organisation must comply with any rules that the Treasury Minister and the Minister for the Arts make to ensure that gifts made to the public fund will only be used for the company's principal purpose.

Where does this model clause appear in your governing document? *

Agreement to provide statistical information 30-300(7)

* indicates a required field

7.1 Statistical Information

Subsection 30-300(7) of the Act:

"It must have agreed to give the Arts Secretary, at intervals of 6 months, statistical information about gifts made to the public fund during the last 6 months."

Does your organisation's governing document mandate agreement to give the department, at intervals of 6 months, statistical information about gifts made to the public fund during the last 6 months? *

Yes

Your organisation's governing document must mandate agreement..

Model Clause 11 - The organisation must provide to the Department responsible for the administration of the Register of Cultural Organisations statistical information on the gifts made to the public fund every 6 months.

Where does this model clause appear in your governing document? *

Ministers must have regard to the policies and budgetary priorities of the Commonwealth Government 30-305(4)

* indicates a required field

8.1 Forward Projection of Donations

Subsection 30-305(4) of the Act:

ROCO Application Form

Form Preview

"The Treasury Minister and the Arts Minister must have regard to the policies and budgetary priorities of the Commonwealth Government in deciding whether to give a direction."

Please provide a forward projection of the donations you expect to receive in this financial year and each of the next four years, should the organisation obtain DGR status through ROCO. The total estimated donations should also be broken down into the donor categories of individuals, companies and ancillary funds using the table below.

An ancillary fund is a foundation or trust that has been specifically set up to receive donations that can be passed on to other DGR organisations.

This information enables the Treasury to calculate the expected impact on the Commonwealth's revenue and inform the Ministers' consideration of Commonwealth budgetary priorities.

While we realise that it may be difficult to provide estimates so far into the future, please give your closest approximations. There is no need to provide evidence to support these estimates.

Enter "0" for any donations you cannot project yet.

Current Financial Year

Financial Year *	Approximate donation amount individuals *	Approximate donation amount companies *	Approximate amount from ancillary funds *
<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
	Must be a dollar amount.	Must be a dollar amount.	Must be a dollar amount.

Total estimated donations year 1 *

\$

This number/amount is calculated.

Year 2

Financial Year *	Approximate donation amount individuals *	Approximate donation amount companies *	Approximate amount from ancillary funds *
<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
	Must be a dollar amount.	Must be a dollar amount.	Must be a dollar amount.

Total estimated donations year 2 *

\$

This number/amount is calculated.

Year 3

Financial Year *	Approximate donation amount individuals *	Approximate donation amount companies *	Approximate amount from ancillary funds *
<input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
	Must be a dollar amount.	Must be a dollar amount.	Must be a dollar amount.

ROCO Application Form

Form Preview

Total estimated donations year 3 *

\$

This number/amount is calculated.

Year 4

Financial Year *

Approximate donation amount
individuals *

\$

Must be a dollar amount.

Approximate donation amount
companies *

\$

Must be a dollar amount.

Approximate amount from
ancillary funds *

\$

Must be a dollar amount.

Total estimated donations year 4 *

\$

This number/amount is calculated.

Year 5

Financial Year for fifth year of
funding *

Approximate donation amount
individuals *

\$

Must be a dollar amount.

Approximate donation amount
companies *

\$

Must be a dollar amount.

Approximate amount from
ancillary funds *

\$

Must be a dollar amount.

Total estimated donations year 5 *

\$

This number/amount is calculated.

Overall total

Estimated donations total

\$

This number/amount is calculated.

Indirect pursuit of your organisation's principle purpose

* indicates a required field

9.1 Indirect pursuit of your organisation's principal purpose

Will your organisation use its public fund to undertake any of the following activities? *

- Awards, scholarships, grants, commissions or prizes to artists or practitioners
- Direct partnerships with individuals or organisations.
- Funding the purchase or creation of an asset that will be owned by, or transferred to, another entity
- No

ROCO Application Form

Form Preview

Awards, Scholarships, Grants

As you have stated that your organisation intends to use its public fund to undertake certain activities to pursue its principal purpose indirectly, please complete this section. Further information about indirect pursuit of your organisation's principal purpose can be found in the Register of Cultural Organisations Guide.

Does your organisation's governing document enable the organisation to carry out this activity(s)? *

Yes No

What is the clause number? Refer to the Register of Cultural Organisations Guide for information on the types of supporting information to demonstrate that the indirect pursuit of your principal purpose meets ROCO eligibility criteria. *

You have indicated that your organisation will use its public funds to provide awards, scholarships, commissions, grants or prizes to individual artists or practitioners. Can you provide program guidelines that show how your award, scholarship, prize, commissions or grants program will operate?

Yes No

Please upload the guidelines for your awards, scholarship, prize or grants program *

Attach a file:

Please provide a written statement addressing how your organisation intends to operate your awards, scholarship, prize or grants program(s), or provide evidence in the attachment below.

Attach a file:

Direct Partnerships

You have indicated that your organisation establishes direct partnerships with other organisations or individuals, please select which of the following documentation you can provide as an upload *

ROCO Application Form

Form Preview

- Guidelines that show how organisations or individuals are selected for direct partnerships.
- Documentation, such as contracts with reporting obligations, to ensure that recipients use partnership funds to achieve intended outcomes.

*

Attach a file:

Funding

You have indicated that your organisation funds the purchase or creation of an asset that will be owned by, or transferred to, another entity, please select which of the following documentation you can provide as an upload *

- A formal agreement between both parties showing the eventual owner operates on a not for-profit basis and has provided assurances on the long term cultural use of the asset
- Supporting information such as policy documentation, public information including media articles and websites, grants or matched funding, or minutes of meetings showing support for your organisation or project from the eventual owner

*

Attach a file:

Certification

* indicates a required field

10.1 Certification

Once your application is completed, but prior to submitting, please download a PDF copy of this form by selecting Download PDF at the top of the page. Have it signed by the Principal Officer listed in your application. You may then attach the signed form into the field below.

I declare that the information provided in this application is accurate and complete, and that I am authorised to make this declaration. Upon inclusion on the Register of Cultural Organisations, my organisation undertakes to;

*

- Comply with any rules made by the Australian Government to ensure that gifts made to the public fund are used only for the organisation's principal purpose
- Provide information to the department on tax-deductible gifts at six monthly intervals
- Inform the department in writing within 28 days of any changes that might affect the organisation's inclusion on the ROCO, including changes to contact details, governing documents, and the persons responsible for the public fund (i.e. advise resignations and new name(s) with responsible person qualification)
- Provide the department with relevant program guidelines for any awards, scholarships and prizes it introduces for individuals or organisations

ROCO Application Form

Form Preview

- Provide evidence, if relevant, on how the organisation uses its public fund to indirectly pursue the organisation's principal purpose, and
- Inform the department if the organisation and/or its public fund is to be wound up.

Name *

Title	First Name	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>

Position *

Signature

Physical signature. Form to be printed, signed and attached as an upload.

Date *

Must be a date.

**Copy of signed
Application Form ***

Attach a file:

Please attach your signed copy of this Application Form here.