

AUSTRALIAN CUSTOMS AND BORDER PROTECTION NOTICE NO. 2012/66

**Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012**

The *Australian Charities and Not-for-profits Commission Act 2012* (the ACNC Act) establishes a new independent statutory office, the Australian Charities and Not-for-profits Commission (ACNC) which will be the Commonwealth level regulator for the not-for-profit (NFP) sector. Registration with the ACNC will be a precondition where charities seek access to Australian Government exemptions, concessions or benefits available to charities. The ACNC Act received Royal Assent on

3 December 2012 and commenced on that day.

To give effect to this policy a range of consequential legislative amendments were required to establish the ACNC as the central regulatory body for the NFP sector. The *Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012* (the ACNC Consequential and Transitional Act) which also commenced on 3 December 2012 contains those amendments.

This Act, *inter alia*, amends the *Custom Tariff Act 1995* (the Customs Tariff) by inserting a definition of ‘registered charity’ in Part 1 of the Customs Tariff. That definition requires that a charity must be registered under the ACNC Act as an entity mentioned in column 1 of subsection 25-5(5) of that Act.

The ACNC Consequential and Transitional Act also amends item 23A of Schedule 4 to the Customs Tariff to provide for the duty free entry of goods that have been donated or bequeathed by a person or company outside Australia to an organisation established in Australia that is:

1. a registered charity; or
2. a library, museum, gallery or institution, gifts to which are deductible because it is covered by item 12.1.2, 12.1.3, 12.1.4, or 12.1.5 of the table in subsection 30-100(1) of the *Income Tax Assessment Act 1997.*

Tariff Reprint pages

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| Customs Tariff Act 1995 | Schedule 4 |
| Page 17 (R.6) | Sch 4/15 (R.15) |

Enquiries

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(Signed)

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3 December 2012