



## **Charities (State or Territory Government Entity) Instrument 2024**

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I, Andrew Leigh, Assistant Minister for Competition, Charities and Treasury, make the following instrument.

Dated                    2 February 2024

Dr Andrew Leigh  
Assistant Minister for Competition, Charities and Treasury  
Parliamentary Secretary to the Treasurer  
for the Minister for Social Services

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## Part 1—Preliminary

### 1 Name

This instrument is the *Charities (State or Territory Government Entity) Instrument 2024*.

### 2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

### 3 Authority

This instrument is made under the *Charities Act 2013*.

### 4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

### 5 Definitions

Note: Paragraph 13(1)(b) of the *Legislation Act 2003* has the effect that expressions have the same meaning in this instrument as in the *Corporations Act 2001* as in force from time to time.

In this instrument:

**local governing body** has the meaning given by the *Income Tax Assessment Act 1997*.

**the Act** means the *Charities Act 2013*.

Section 6

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## Part 2—State and territory government entities

### 6 Prescribed kinds of entity

Under subsection 4(2) of the Act, for the purposes of subparagraph 4(1)(b) of the Act all of the following kinds of entity are prescribed:

- (a) a local governing body;
- (b) an entity that has all the privileges and immunities of the Crown (in any of its capacities);
- (c) an entity that, in pursuing its objectives, is not independent of the Crown (in any of its capacities), having regard to:
  - (i) the degree of control the Crown can exercise over the entity's governance and operations; and
  - (ii) whether the entity was established with the objective of fulfilling a function or responsibility of the Crown (in any of its capacities); and
  - (iii) any other relevant matter.

## **Schedule 1—Repeals**

### ***Charities (Definition of Government Entity) Instrument 2013***

#### **The whole of the instrument**

Repeal the instrument.