



**ORGAN
HISTORICAL
TRUST OF
AUSTRALIA**
ACN 005 443 372

Tax-deductible Organ Restoration Appeals

Procedures

The Organ Historical Trust of Australia (OHTA) is listed as a deductible gift recipient organisation on the *Register of Cultural Organisations (ROCO)*, administered by the Australian Government Department of Communications, Information Technology and the Arts. This status entitles OHTA to grant tax deductibility for approved restoration work. Donations are deposited in OHTA's trust fund and are released upon the certification of invoices provided by the organ restorer. Only projects that involve the conservation or acquisition of a notable organ are eligible. OHTA has offered tax-deductible status for donations to the project to restore and install an 1875 Hill & Son organ it owns in the Barossa Regional Gallery, South Australia, while providing tax-deductible status to church organ projects in suburbs and towns such as Box Hill (Victoria), Caulfield (Victoria), Crows Nest (NSW), Echuca (Victoria), Enmore (NSW), Hamilton (Victoria), Kapunda (SA), Raymond Terrace (NSW), Sydney (NSW), Warrnambool (Victoria) and West Coburg (Victoria).

Applicant

1. Applicants can only be the owners of notable instruments in buildings open to the general public, such as organs in churches and educational institutions, etc. Organs located in private residences are not eligible. The applicant can also be a church or institution that wishes to acquire a notable organ from another location.
2. Applicants need to seek advice about a prospective project from an organ advisor/consultant approved by the OHTA Council as having an appropriate record in organ conservation. The advisor/consultant is required to oversee the work and to recommend progress payments.
3. Quotations for the restoration work envisaged need to be sought from reputable organ builders that have an appropriate record in organ conservation.
4. The proposed work must conform to the *NSW Heritage Pipe Organ Conservation and Maintenance Guide* (See: <http://www.ohta.org.au/resources/preserv/orguide.html>).

5. Applicants need to set an appeal target that excludes GST: figures can include restoration work, the conservation of façade pipes and woodwork, related building and electrical works and administrative costs.
6. The applicant needs to set up an appeal committee, which includes a chair person, secretary and treasurer.
7. The applicant needs to draft an appeal brochure, with wording that outlines the significance of the organ, summarises the proposed restoration work, names the organ restorer and consultant/adviser, states the cost of the work and provides a form that can be filled out by donors. OHTA can provide a template to assist in the formulation of the draft brochure, which must be approved by the OHTA Council and contain wording that satisfies ROCO.
8. The appeal is administered according to the process listed below (see: Appeal Administration)

OHTA

1. The OHTA Council is contacted with a request to open a restoration appeal and then provides advice to the applicant (see: Applicant 1-7 above)
2. The OHTA Council examines the proposed work and the draft brochure provided by the applicant. If the work meets appropriate conservation standards and is to be carried out by an organbuilder and certified by an advisor/consultant (both having an appropriate conservation record), the appeal may be endorsed. The OHTA Council can exercise absolute discretion in endorsing or rejecting a request for an appeal.
3. The OHTA Council will advise the applicant of the outcome. The applicant can then proceed with the project, based either on its acceptance of an organbuilder's quotation (with terms of payment specified) or a formal contract.
4. If a project is approved for tax-deductible status, claims for payment are submitted to a committee of "eminent persons" for final approval. The "eminent persons" committee is appointed by the OHTA Council and comprises people who fulfill ROCO requirements, in terms of their occupation or qualifications they hold. Examples include chartered accountants, the clergy, senior academics, or holders of an award within the Order of Australia, such as AM or OAM. The committee will have at least three members. These may be from the OHTA Council or from the general membership of OHTA.

Appeal administration

1. Applicants receive donations using the form on the approved appeal brochure.
2. Donations are banked in the designated OHTA trust account – the OHTA treasurer, or delegated OHTA Council member can advise on the exact procedures to be adopted.

3. Banking slips are submitted to the OHTA treasurer, or delegated OHTA Council member for the periodic bulk issuing of tax deductible receipts to the applicant, who then forwards the receipts to each donor.
4. When invoices are received by the applicant for work carried out (in terms set out in the quotation or contract with the organbuilder), these are signed by the applicant for payment and submitted to OHTA. GST can be included in the amount claimed. The adviser/consultant must recommend that payment should proceed and specific details of the work undertaken must be given.
5. The invoice and claim for payment is circulated to the OHTA “eminent persons” committee for approval, and payment is approved after the OHTA treasurer indicates that donated funds in the Trust Account are sufficient to meet payment.
6. A cheque is made out by treasurer and sent to the applicant, who then reimburses the contractor. If eligible, the applicant then makes a separate application to the Australian Tax Office for the refunding of GST paid on the original invoice.
7. At the conclusion of the appeal, a representative of the OHTA Council or the approved advisor/consultant will carry out an inspection of the organ to ensure that the work meets appropriate conservation standards and that the work set out in the quotation or contract with the organbuilder has been satisfactorily completed. Final payment will then be made, according to the procedures outlined in items 4-6 immediately above.
8. At the conclusion of the appeal, OHTA will also deduct 2½% of total funds banked to cover administrative costs, which include professional auditing and accounting.

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