

2 October 2026

The Treasury
Langton Crescent
PARKES ACT 2600
AUSTRALIA

Via the [consultation hub](#)

Dear Treasury

Charity secrecy reform – deregistration and finalised investigations

Thank you for the opportunity to provide a submission on the *Australian Charities and Not-for-profits Commission Amendment (Disclosure of Revocation Summaries and Recognised Assessment Activity Summaries) Regulations 2026* (**the Regulations**).

The Australian Institute of Company Directors' (**AICD**) mission is to be the independent and trusted voice of governance, building the capability of a community of leaders for the benefit of society. The AICD's membership of more than 54,000 includes directors and governance leaders across publicly listed entities, not-for-profits (**NFPs**), large and small businesses, and public sector bodies.

The policy positions in this submission have been informed by our 2021 and 2023 submissions on changes to the Australian Charities and Not-for-profits Commission (**ACNC**) secrecy provisions under the *Australian Charities and Not-for-profits Commission Act 2012* (**ACNC Act**) and engagement with members of the AICD NFP Chairs' Forum (**Forum**).¹ The membership of the Forum represents a broad diversity of the Australian NFP sector and includes responsible persons of some of the largest charities in Australia.

1. Executive Summary

Consistent with our earlier submissions, the AICD supports targeted measures to improve the transparency of decision-making by the ACNC, including on charity deregistration decisions and finalised compliance investigations (subject to any reviews or appeals).

The AICD is in-principle supportive of the Regulations. Limited transparency on ACNC Commissioner decisions on charity registration has been a long-standing identified issue in how the charity sector has been regulated, including in the 2018 *Strengthening for Purpose: Australian Charities and Not-for-profits Commission Legislation Review* (**ACNC Review**).

The publication of details of finalised investigations and ACNC rationale for the action, including registration decisions, would have educational benefit for the NFP sector. It should also support the reputation of the vast majority of registered charities that are meeting their compliance obligations.

¹ AICD submission to ACNC secrecy provisions reform – new and ongoing investigations, October 2023, available [here](#).
AICD submission to reform of the ACNC secrecy provisions, August 2021, available [here](#).

A decision by the ACNC to revoke a charity's registration is a significant decision. We note that the ACNC revoked charity status for 778 entities (including 22 due to an investigation) in 2024-25.² Revocation also includes the removal of 'double defaulters' (i.e. not submitting two or more Annual Information Statements) and organisations that have a cancelled Australian Business Number.

As recognised by the *Strengthening for Purpose: Australian Charities and Not-for-profits Commission Legislation Review (ACNC Review)*, the NFP sector is unique in that the reputation of a charity is central to its ability to carry on its purpose.³ Public standing or reputation is fundamental to a charity not only obtaining donations from the general public but also other sources of funding available from governments or private sources (e.g. charitable foundations) and in recruiting key staff and volunteers.

While we broadly support the publication of detail on ACNC decision-making, the administration and implementation of these new powers should not prejudice a charity's access to natural justice. Further, in respect of investigations the ACNC should exercise caution in disclosure practices given the potential for public awareness to pose serious long term reputation risks with resulting impacts on the viability of the charity prior to the conclusion of the investigation.

We make the following **recommendations** on the Regulations and Explanatory Statement:

- **Information regarding revocation of a registered entity's registration:** We recommend updating Page 4 of the Explanatory Statement to specify that the revocation summary *should* state why the entity was not entitled to registration and why the Commissioner thought revocation to be the appropriate response, rather than *may*. We also recommend the Commissioner *should* publish a response from the entity where the entity has provided one, rather be *expected* to. In the interest of fairness and transparency there should be a minimum expectation that the summary contains sufficient detail for both the entity and broader interested parties to understand the decision, including through assessing the entity's response. This level of detail would be consistent with how other Commonwealth regulators document decision-making, notably the Australian Competition and Consumer Commission's public registers obligations.⁴
- **Notification of decision relating to including information on the Register** – We recommend extending the minimum timeframe of 14 days under section 40.12 (3)(a) of the Regulations that the Commissioner must give a registered entity written notice of a decision to include information on the Register or to not remove information from the Register after a removal request has been made. We recommend this timeframe is at least 21 calendar days which recognises that many charities, particularly smaller charities that rely heavily on volunteers, will have challenges responding in a fulsome manner in such a short timeframe. An alternative could be to provide a longer timeframe for small registered entities (i.e. 28 days) with a short timeframe for medium and large registered entities.
- **Commissioner's Interpretation Statement (CIS)** – We recommend the ACNC develop a CIS informed by comprehensive consultation on how the new Regulations will be applied in practice, including providing de-identified examples. For example, the Explanatory Statement highlights that there are no conditions attached to publishing summaries of revocations so guidance in a CIS would provide clarity on the decision-making process that the Commissioner will apply. This should cover the level of detail contained within disclosures, treatment of notice and review of decisions, and relevant timeframes.

² Australian Charities and Not-for-profits Commission, Annual Report 2024-25, 31 October 2025, Revocation of charity status, page 36, available [here](#).

³ Treasury, *Strengthening for Purpose: Australian Charities and Not-for-profits Commission Legislation Review*, May 2018, page 74, available [here](#).

⁴ Further detail on the Australian Competition and Consumer Commission's public registers is available [here](#).

We hope our submission will be of assistance. If you would like to discuss any aspects further, please contact Sean Dondas, Policy Adviser, at sdondas@aicd.com.au, or Simon Mitchell, Acting Head of Policy, at smitchell@aicd.com.au.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Louise', with a long, sweeping horizontal stroke extending to the right.

Louise Petschler GAICD
GM, Education & Policy Leadership