

# Acronyms and Abbreviations

ABN	Australian Business Number
ACNC	Australian Charities and Not-for-profits Commissioner
ACNC Bill	Australian Charities and Not-for-profits Commission Bill 2012
AICD	Australian Institute of Company Directors
ATO	Australian Taxation Office
BCR	Basic Religious Charity
COAG	Council of Australian Governments
DGR	Deductible Gift Recipient
EM	Explanatory Memorandum
FATF	Financial Action Task Force on Money Laundering
ICAA	Institute of Chartered Accountants Australia
ITAA	<i>Income Tax Assessment Act 1997</i>
NFP	Not-for-profit
PC	Productivity Commission
PJC	Parliamentary Joint Committee on Corporations and Financial Services
TLAB	Tax Laws Amendment (Special Conditions for not-for-profit Concessions) Bill 2012

