



HERBERT
SMITH
FREEHILLS



ALICE MACDOUGALL

SPECIAL COUNSEL

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Alice is an expert in the laws applicable to charities.

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KEY SERVICES

Corporate
Tax

EXPERIENCE

Alice is an expert in the laws applicable to charities, including laws relating to tax concessions, charitable purposes, governance and structures. She is a leader in Herbert Smith Freehills' Charity Law practice in Melbourne, helping clients – including charities, foundations, corporates and people wanting to set up a charity or foundation – with governance, compliance, tax and structuring.

Alice has a detailed understanding of the many regulations that apply to operating a charity in Australia, particularly the relevant sections of the Income Tax Assessment Act and how the Australian Taxation Office (ATO) applies these provisions.

Alice's expertise also encompasses the *Charities Act* and *Australian Charities and Not-for-Profit Commission Act* and the workings of the Australian Charities and Not-for-profits Commission (ACNC). She has a close working relationship with the ACNC and the ATO.

Drawing on her previous corporate law experience, she also advises charity and foundation boards on structural options and governance issues.

Alice moved into the Charity Law group at the beginning of 2000, just when significant changes were made in this area of law as part of the introduction of GST. She is recognised Australia-wide for her expertise and regularly presents papers on issues affecting charities and foundations.

Alice works closely with the firm's Pro Bono and Community operations, and is a member of the ACNC Professional User Group, the Australian Law Council's Committee for Charity and Not-for-Profit Law and the Victorian Women Lawyers Work Practices Committee. She is also on the board of two charities.

Alice has advised clients on:

- the meaning of 'charity', for both state and Commonwealth purposes
- the eligibility of purposes and activities for various tax concessions, including tax deductibility
- drafting of constitutions for compliance with ACNC, ATO and corporate requirements
- governance, including board charters and the role and duties of the board
- preparing documents to establish charities and foundations arranging for ACNC registration, ATO tax concession endorsements and state revenue office exemptions
- interpretation of charitable trusts and their application, amendment and winding up
- advising on applicable state or territory fundraising appeals permits
- advising on fringe benefits tax issues affecting charities
- providing GST advice for charities, including those relating to fundraising and grants
- advising on the deductibility of gifts
- advice and assistance for corporate foundations, school foundations, community foundations and private and public ancillary funds
- policy and changes to laws and regulations.

