

## Changes to the Associations Incorporation (Model Rules) Amendment Regulation 2016

On 28 December 2016 changes to Schedule 1 of the *Associations Incorporation (Model Rules) Regulations 2007* commenced.

### Changes to the Model Rules

All associations in Tasmania must lodge their constitutions with the Commissioner for Corporate Affairs when they incorporate. They can either adopt the model rules in their entirety, or elect to modify the model rules. An association can amend its constitution at any time by special resolution.

There are two major changes to the Regulations.

### Removing financial duplication

An organisation registered and complying with the Australian Charities and Not-for-profits Commission (ACNC) is no longer required to submit financial statements to the Tasmanian Commissioner for Corporate Affairs.

### Incorporated associations with revenue less than \$250,000

You no longer have to:

- appoint an auditor as part of the model rules.
- present audited statements at the Annual General Meeting (AGM)
- appoint an auditor at the AGM.

Your association can still elect to have audited statements. To do this either leave or insert this requirement into the constitution.

### \$250,000 threshold

To take advantage of the \$250,000 threshold your association will need to review the constitution. To remove an audit provision from the constitution requires a special resolution passed at a general meeting of the members.

- If an association intends to amend their constitution, it must comply with Rule 10A of the [Associations Incorporation \(Model Rules\) Regulations 2007](#) (which include the 2016 amendments).
- It is important to make sure that the rule numbers in the amended rules and the constitution align.

#### **Documents to be lodged when amending constitutions:**

- Complete a Notice of Special Resolution form available at [www.consumer.tas.gov.au/forms\\_and\\_fees](http://www.consumer.tas.gov.au/forms_and_fees)

#### **Documents to be lodged with annual returns**

- Under \$250,000.00
  - Financial Statements/audited statements (depending on the provisions of the constitution; and
  - fees; and
  - list of committee members.
- Over \$250,000.00
  - Audited statements;
  - fees; and
  - list of committee members.

#### **Associations registered with the ACNC**

- Annual returns are lodged with the ACNC unless requested to do so by CBOS. Changes to office bearers, registered addresses and other relevant details must be provided to this office.

For more information - please contact us on 1300 654 499 or [cbosinfo@justice.tas.gov.au](mailto:cbosinfo@justice.tas.gov.au)

For more information about the ACNC contact them on telephone number 13 22 62 and website <http://www.acnc.gov.au>

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