

**ASSOCIATIONS INCORPORATION AMENDMENT  
ACT 1983**

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**No. 43 of 1983**

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ASSOCIATIONS INCORPORATION AMENDMENT  
ACT 1983

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No. 43 of 1983  
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AN ACT to amend the Associations Incorporation Act 1964 for the purposes of providing for the payment of fees in respect of certain matters under the Act and of requiring the lodgment by an incorporated association of an annual return and for other purposes.

[Royal Assent 28 September 1983]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

**1**—This Act may be cited as the *Associations Incorporation Amendment Act 1983*. Short title.

**2**—(1) This section and section 1 shall commence on the day on which this Act receives the royal assent. Commence-  
ment.

(2) Except as provided in subsection (1), this Act shall commence on such day as may be fixed by proclamation.

**3**—In this Act, the *Associations Incorporation Act 1964*\* is referred to as the Principal Act. Principal Act.

\* No. 64 of 1964. For this Act, as amended to 1st January 1978, see the continuing Reprint of Statutes. Subsequently amended by No. 9 of 1982.

Amendment of section 2 of Principal Act (Interpretation).

4—Section 2 (1) of the Principal Act is amended as follows:—

(a) by inserting the following definition before the definition of “ applicant for incorporation ”:—

“ accounting records ” includes invoices, receipts, orders for the payment of money, bills of exchange, cheques, promissory notes, vouchers, and other documents of prime entry, and also includes such working papers and other documents as are necessary to explain the methods and calculations by which accounts are made up;

(b) by inserting the following definition after the definition of “ committee ”:—

“ financial year ” means—

(a) in relation to an association incorporated under this Act before the commencement of section 4 of the *Associations Incorporation Amendment Act 1982*—

(i) a period of 12 months commencing at the expiration of the period in respect of which the last audit of the financial affairs of the association was prepared pursuant to section 24 before the commencement of section 4 of the *Associations Incorporation Amendment Act 1982* or, if no audit was prepared before the commencement of that section, on—

(a) the date of incorporation of the association; or

(b) where the association makes application to the Commissioner for the

fixing of a commencing date for its financial year such date as the Commissioner may approve; and

- (ii) each period of 12 months commencing at the expiration of the previous financial year of the association; and

(b) in relation to an association incorporated under this Act on or after the commencement of section 4 of the *Associations Incorporation Amendment Act 1982*—

- (i) a period of 12 months commencing on—

- (a) the date of incorporation of the association; or

- (b) where the association makes application to the Commissioner for the fixing of a commencing date for its financial year such date as the Commissioner may approve; and

- (ii) each period of 12 months commencing at the expiration of the previous financial year of the association.

Amendment of section 7 of Principal Act (Application for incorporation of association).

**5**—Section 7 of the Principal Act is amended as follows:—

- (a) by inserting in subsection (4) “ the relevant fee prescribed in the regulations and ” after “ accompanied by ”;
- (b) by inserting the following subsection after subsection (4):—

(4A) The Commissioner may waive the fee referred to in subsection (4) if the relevant fee prescribed in the regulations has been paid for the perusal of the proposed rules of the association before an application under subsection (1) was made.

Amendment of section 8 of Principal Act (Incorporation of associations).

**6**—Section 8 of the Principal Act is amended by inserting the following subsection after subsection (1):—

(1A) The Commissioner shall not grant a certificate of incorporation to an association unless he has—

- (a) received the relevant fee prescribed in the regulations for the granting of such a certificate;
- (b) in a case where he has reduced the relevant fee payable, received the reduced fee; or
- (c) waived the relevant fee.

Amendment of section 17 of Principal Act (Rules of an incorporated association).

**7**—Section 17 (2) (b) (i) of the Principal Act is amended by omitting “ the Schedule ” and substituting “ Schedule 1 ”.

Amendment of section 18 of Principal Act (Alteration of rules, objects, &c., of incorporated association).

**8**—Section 18 of the Principal Act is amended as follows:—

- (a) by inserting in subsection (1) “ only ” after “ altered ”;
- (b) by inserting in subsection (2) “ for his approval ” after “ Commissioner ”;
- (c) by omitting from subsection (4) “ the objects or purposes ” and substituting “ the rules, objects, or purposes ”;
- (d) by inserting the following subsection after subsection (5):—

(5A) The Commissioner shall not approve an alteration to the rules of an incorporated association which purports to have the effect of enabling alterations to its rules to be carried out otherwise than in accordance with subsection (1).

**9**—Section 23 (3) of the Principal Act is amended by omitting “Notice of ” and substituting “Except as otherwise provided in this Act, notice of ”.

Amendment of section 23 of Principal Act (Special resolutions).

**10**—After section 23 of the Principal Act, the following section is inserted:—

Insertion in Principal Act of new section 23A.  
Incorporated association to keep accounts.

**23A**—(1) An incorporated association shall—

- (a) keep such accounting records as correctly record and explain the transactions of the association (including any transactions as trustee) and the financial position of the association; and
- (b) keep its accounting records in such a manner as will enable—
  - (i) the preparation from time to time of true and fair accounts of the association; and
  - (ii) the accounts of the association to be conveniently and properly audited in accordance with this Act.

(2) The accounting records of an incorporated association shall be kept in writing in the English language.

(3) An incorporated association shall retain the accounting records kept under subsection (1) for such period as may be prescribed or, if no such period is prescribed, a period of 7 years after the completion of the transactions to which they relate.

(4) An incorporated association shall keep the accounting records referred to in subsection (1) at such place or places in Tasmania as the committee thinks appropriate.

(5) If default is made in complying with a provision of this section, the incorporated association and every member of the committee who failed to take all reasonable steps to secure compliance by the incorporated association with the provision are each guilty of an offence and are liable on summary conviction to a penalty not exceeding \$500.

(6) In any proceedings against a person for failure to take all reasonable steps to secure compliance by the incorporated association with a provision of this section, it is a defence if that person proves that he had reasonable grounds to believe and did believe that a competent and reliable person was charged with the duty of seeing that the provision was complied with and was in a position to discharge that duty.

Amendment of section 24 of Principal Act (Accounts and audit).

**11**—Section 24 (1) of the Principal Act is amended by omitting “once in each period of 12 months, or more frequently if the rules of the association so provide,” and substituting “as soon as practicable after the end of its financial year, and at such other times (if any) as the rules of the association provide.”

Insertion in Principal Act of new section 24a.

**12**—After section 24A of the Principal Act, the following section is inserted:—

Annual returns.

**24B**—(1) An incorporated association shall, within a period of 6 months after the end of its financial year, lodge with the Commissioner an annual return containing—

- (a) a report on the accounts of the association stating whether the association has, in the opinion of the auditor of that association, kept proper accounting records and other books during the period covered by those accounts;
- (b) such statements as in the opinion of the auditor are adequate to explain its financial transactions for that financial year and its financial position at the end of that financial year;
- (c) a report by the auditor on the statements referred to in paragraph (b); and
- (d) a list, signed by the auditor, of the names and residential addresses of the committee for that financial year.

(2) An annual return which is lodged pursuant to subsection (1) shall be accompanied by the relevant fee prescribed in the regulations.

(3) An annual return which is lodged more than 6 months after the expiration of an association’s financial year shall be accompanied by a late lodgment penalty determined as prescribed in the regulations.

(4) Where the Commissioner is of the opinion that special circumstances exist, he may waive payment of the late lodgment penalty under subsection (3).



**13**—After section 34 of the Principal Act, the following section is inserted:—

Insertion in Principal Act of new section 34A.

34A—(1) An incorporated association may, by special resolution, request the Commissioner to cancel the incorporation of that association.

Cancellation of incorporation at request of association.

(2) On receipt of a resolution under subsection (1), the Commissioner may approve the cancellation of the incorporation of that association and, within 14 days of approving that cancellation, publish notice of the cancellation in the *Gazette*.

(3) On the publication of the notice of cancellation in the *Gazette* under subsection (2), the incorporation of that association is cancelled.

**14**—After section 36 of the Principal Act, the following section is inserted:—

Insertion in Principal Act of new section 36A.

36A—The Commissioner may, having regard to the ability of an association to pay a fee under this Act, reduce or waive the fee.

Power of Commissioner to reduce or waive fees payable under this Act.

**15**—Section 37 (2) of the Principal Act is amended by inserting the following paragraphs after paragraph (a):—

Amendment of section 37 of Principal Act (Regulations).

(ab) prescribe penalties for the late lodgment of annual returns under section 24B, which may apply differently according to such factors, whether as to time or circumstance, as may be specified in the regulations;

(ac) prescribe fees payable for the perusal of documents by the Commissioner, which may vary according to the length of a document or its character;

Amendment of  
Schedule to  
Principal Act.

**16**—The Schedule to the Principal Act is amended as follows:—

- (a) by omitting the heading and substituting the following heading:—

SCHEDULE 1

Section 17

MATTERS TO BE PROVIDED FOR IN THE RULES OF AN  
ASSOCIATION

- (b) by omitting from item 6 “and of sub-committees appointed by any such meeting or constituted or established under the rules of the association”;
- (c) by omitting items 12, 13, and 14;
- (d) by re-numbering items 15 and 16 as items 12 and 13.