



Queensland

# Associations Incorporation and Other Legislation Amendment Regulation 2022

## Subordinate Legislation 2022 No. 99

made under the

*Associations Incorporation Act 1981*  
*Collections Act 1966*

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## Part 1 Preliminary

### 1 Short title

This regulation may be cited as the *Associations Incorporation and Other Legislation Amendment Regulation 2022*.

## Part 2 Amendment of Associations Incorporation Regulation 1999

### 2 Regulation amended

This part amends the *Associations Incorporation Regulation 1999*.

### 3 Amendment of pt 3, hdg (Rules, records and accounting requirements)

Part 3, heading, after ‘records’—

*insert—*

**, financial reporting**

### 4 Amendment of s 9 (Record keeping)

(1) Section 9, heading—

*omit, insert—*

**9 Record keeping—Act, s 59**

(2) Section 9(1), ‘An’—

*omit, insert—*

For section 59(2) of the Act, an

(3) Section 9(5)—

*omit.*

[s 5]

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## **5 Insertion of new pt 3, div 2A**

Part 3—

*insert—*

### **Division 2A Financial reporting**

#### **9A Qualifications for accountant—Act, s 58**

For section 58 of the Act, definition *accountant*, each of the following qualifications is prescribed—

- (a) membership of Chartered Accountants Australia and New Zealand and an entitlement to use the letters ‘CA’ or ‘FCA’;
- (b) membership of CPA Australia and an entitlement to use the letters ‘CPA’ or ‘FCPA’;
- (c) membership of the Institute of Public Accountants and an entitlement to use the letters ‘MIPA’ or ‘FIPA’.

#### **9B Qualification for auditor—Act, s 58**

For section 58 of the Act, definition *auditor*, the qualification prescribed is registration as an auditor under the Corporations Act.

#### **9C Exempt class of incorporated association—Act, ss 59A, 59AA and 59AB**

- (1) This section prescribes a class of incorporated association as an exempt class for—
  - (a) section 59A(3) of the Act, definition *exempt class*; and
  - (b) section 59AA(4) of the Act, definition *exempt class*; and

- 
- (c) section 59AB(4) of the Act, definition *exempt class*.
- (2) The prescribed class of incorporated association is the class made up of each incorporated association that satisfies the criteria mentioned in subsections (3) to (5).
- (3) The incorporated association must be a charity registered under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth).
- (4) The incorporated association must be in compliance with each of the following requirements under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth), chapter 3, part 3-2, division 60—
- (a) the requirement to give the ACNC commissioner an information statement for a relevant reporting period;
  - (b) if relevant—the requirement to give the ACNC commissioner—
    - (i) a financial report for a relevant reporting period; and
    - (ii) an auditor’s report or reviewer’s report for the relevant reporting period;
  - (c) another requirement relevant to a matter mentioned in paragraph (a) or (b), including any requirement made of the association by the ACNC commissioner.
- (5) The incorporated association must ensure the association’s state registration number is stated on an information statement mentioned in subsection (4)(a).
- (6) Despite subsection (2), the prescribed class does not include an incorporated association if—
- (a) under the *Australian Charities and Not-for-profits Commission Act 2012*

[s 5]

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(Cwlth), section 40-10, the ACNC commissioner has excluded or removed relevant financial information about the association from the ACNC register; or

(b) the association is a member of a reporting group under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth), section 60-95.

(7) In this section—

**ACNC commissioner** means the Commissioner of the Australian Charities and Not-for-profits Commission under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth).

**ACNC register** means the Australian Charities and Not-for-profits Register under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth).

**relevant financial information**, about an incorporated association, means information relating to a financial matter in an information statement, financial report, auditor's report or reviewer's report the association has given the ACNC commissioner under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth), chapter 3, part 3-2, division 60.

**relevant reporting period** means a period equivalent to the incorporated association's reportable financial year.

**state registration number**, of an incorporated association, means the unique identifying number, however described, stated on the association's certificate of incorporation.

*Note—*

The number is commonly designated by the letters 'IA' and known as the 'IA number'.

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**9D Documents to be presented at exempt association's annual general meeting—Act, s 59B**

- (1) For section 59B(2) of the Act, this section prescribes the documents that must be presented at an exempt association's next annual general meeting after the end date of a financial year for the association.
- (2) The prescribed documents are each of the following documents the exempt association is required to give the ACNC commissioner under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth), chapter 3, part 3-2, division 60, for a period equivalent to the financial year—
  - (a) the information statement;
  - (b) the financial report;
  - (c) the auditor's report;
  - (d) the reviewer's report.
- (3) In this section—

*ACNC commissioner* see section 9C(7).

**6 Amendment of sch 3 (Matters for rules)**

- (1) Schedule 3, part 1, item 10—

*omit.*
- (2) Schedule 3, part 1, items 11 to 14—

*renumber* as items 10 to 13.
- (3) Schedule 3, part 2—

*insert—*

  - 6 For an incorporated association with a common seal—the form, custody and use of the common seal.

[s 7]

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**7 Amendment of sch 4, r 15 (Appointment or election of secretary)**

Schedule 4, rule 15(1), ‘individual’—

*omit, insert—*

adult

**8 Amendment of sch 4, r 22 (Functions of management committee)**

Schedule 4, rule 22(2), note, ‘section 1B’—

*omit, insert—*

section 1D

**9 Amendment of sch 4, r 23 (Meetings of management committee)**

(1) Schedule 4, rule 23(1)—

*insert—*

*Note—*

See also sections 70B and 70C of the Act about requirements relating to the proceedings of the management committee if a member of the committee has a material personal interest in a matter being considered at a meeting of the committee.

(2) Schedule 4, rule 23(8)—

*omit.*

(3) Schedule 4, rule 23(9) and (10)—

*renumber* as rule 23(8) and (9).

**10 Insertion of new sch 4, r 31A**

Schedule 4—

*insert—*



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### **31A Management committee members to be elected at annual general meeting**

The association must elect the members of the management committee at each annual general meeting of the association.

#### **11 Amendment of sch 4, r 32 (Business to be conducted at annual general meeting of level 1 incorporated associations and particular level 2 and 3 incorporated associations)**

- (1) Schedule 4, rule 32, heading—

*omit, insert—*

#### **32 Other business for annual general meeting of large incorporated associations and particular medium and small incorporated associations**

- (2) Schedule 4, rule 32(1)—

*omit, insert—*

- (1) This rule applies if the association is—

- (a) a large incorporated association to which sections 59A and 59AA of the Act apply; or
- (b) a medium incorporated association to which sections 59A and 59AA of the Act apply; or
- (c) a small incorporated association to which sections 59A and 59AA of the Act apply.

- (3) Schedule 4, rule 32(2)(c)—

*omit.*

- (4) Schedule 4, rule 32(2)(d), ‘level 1’—

*omit, insert—*

large

- (5) Schedule 4, rule 32(2)(e), from ‘level 2’ to ‘applies’—

*omit, insert—*

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medium or small incorporated association

- (6) Schedule 4, rule 32(2)(d) and (e)—  
*renumber* as rule 32(2)(c) and (d).

**12 Amendment of sch 4, r 33 (Business to be conducted at annual general meeting of other level 2 incorporated associations)**

- (1) Schedule 4, rule 33, heading—  
*omit, insert—*

**33 Other business for annual general meeting of other medium incorporated associations**

- (2) Schedule 4, rule 33(1)—  
*omit, insert—*

- (1) This rule applies if the association is a medium incorporated association to which sections 59A and 59AB of the Act apply.

- (3) Schedule 4, rule 33(2)(a) and (b), ‘signed statement’—  
*omit, insert—*

verification statement

- (4) Schedule 4, rule 33(2)(c)—  
*omit.*

- (5) Schedule 4, rule 33(2)(d)—  
*renumber* as rule 33(2)(c).

**13 Amendment of sch 4, r 34 (Business to be conducted at annual general meeting of other level 3 incorporated associations)**

- (1) Schedule 4, rule 34, heading—  
*omit, insert—*

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**34 Other business for annual general meeting of other small incorporated associations**

(2) Schedule 4, rule 34(1)—

*omit, insert—*

(1) This rule applies if the association is a small incorporated association to which sections 59A and 59AB of the Act apply.

(3) Schedule 4, rule 34(2)(a) and (b), ‘signed statement’—

*omit, insert—*

verification statement

(4) Schedule 4, rule 34(2)(c)—

*omit.*

**14 Omission of sch 4, r 44 (Common seal)**

Schedule 4, rule 44—

*omit.*

**15 Amendment of sch 6 (Fees)**

Schedule 6, item 7, ‘section 59(3), 59A(3) or 59B(3)’—

*omit, insert—*

section 59BA

**Part 3 Amendment of Collections Regulation 2008**

**16 Regulation amended**

This part amends the *Collections Regulation 2008*.

[s 17]

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**17 Amendment of s 11 (Certificate of registration to be returned)**

(1) Section 11(1)—

*omit, insert—*

(1) Subsection (2) applies if a charity has stopped being involved, and has decided it will no longer be involved, in making appeals for support.

(1A) The person who was the secretary of the governing body of the charity on the day the decision was made must, within 1 month after that day, return the certificate of registration of the charity to the chief executive, unless the person has a reasonable excuse.

Maximum penalty—1 penalty unit.

(2) Section 11(3), ‘subsections (1) and (2)’—

*omit, insert—*

subsections (2) and (3)

(3) Section 11(1A) to (3)—

*renumber* as section 11(2) to (4).

**18 Replacement of pt 7, hdg (Accounts)**

Part 7, heading—

*omit, insert—*

**Part 7 Financial matters**

**19 Amendment and renumbering of s 30 (Prescribed records—Act, s 31)**

(1) Section 30, heading—

*omit, insert—*

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**30 Financial records—Act, ss 31 and 47**

- (2) Section 30(1), from ‘For section’ to ‘following records’—

*omit, insert—*

For section 31(3) of the Act, an entity mentioned in section 31(1) of the Act or, for section 47 of the Act, a promoter of an appeal for support, must keep the following financial records

- (3) Section 30—

*renumber* as section 30B.

**20 Insertion of new ss 30–30G**

After part 7 heading, as replaced by this regulation—

*insert—*

**30 Exempt class of association or charity—Act, s 5**

- (1) This section prescribes—
- (a) a class of association, whose objects are a community purpose sanctioned under the Act, as an exempt class for section 5 of the Act, definition *exempt class*, paragraph (a); and
  - (b) a class of charity registered under the Act as an exempt class for section 5 of the Act, definition *exempt class*, paragraph (b).
- (2) The prescribed class of an entity mentioned in subsection (1) is the class made up of each of the entities that satisfies the criteria mentioned in subsections (3) to (5).
- (3) The entity must be a charity registered under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth).
- (4) The entity must be in compliance with each of the following requirements under the *Australian*

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*Charities and Not-for-profits Commission Act 2012* (Cwlth), chapter 3, part 3-2, division 60—

- (a) the requirement to give the ACNC commissioner an information statement for a relevant reporting period;
  - (b) if relevant—the requirement to give the ACNC commissioner—
    - (i) a financial report for a relevant reporting period; and
    - (ii) an auditor’s report or reviewer’s report for the relevant reporting period;
  - (c) another requirement relevant to a matter mentioned in paragraph (a) or (b), including any requirement made of the entity by the ACNC commissioner.
- (5) The entity must ensure the entity’s state registration number is stated on an information statement mentioned in subsection (4)(a).
- (6) Despite subsection (2), the prescribed class does not include an entity if—
- (a) under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth), section 40-10, the ACNC commissioner has excluded or removed relevant financial information about the entity from the ACNC register; or
  - (b) the entity is a member of a reporting group under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth), section 60-95.
- (7) In this section—

**ACNC commissioner** means the Commissioner of the Australian Charities and Not-for-profits Commission under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth).

**ACNC register** means the Australian Charities and Not-for-profits Register under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth).

**relevant financial information**, about an entity, means information relating to a financial matter in an information statement, financial report, auditor's report or reviewer's report the entity has given the ACNC commissioner under the *Australian Charities and Not-for-profits Commission Act 2012* (Cwlth), chapter 3, part 3-2, division 60.

**relevant reporting period** means a period equivalent to the reportable financial period of the entity.

**state registration number**—

- (a) of an entity that is an association mentioned in subsection (1)(a)—means the unique identifying number, however described, given to the association by the chief executive; or

*Note*—

The number is commonly designated by the letters 'CP' and known as the 'CP number'.

- (b) of an entity that is a charity mentioned in subsection (1)(b)—means the unique identifying number, however described, for the charity stated in the register of charities under the Act.

*Note*—

The number is commonly designated by the letters 'CH' and known as the 'CH number'.

### **30A Reportable financial period—Act, s 5**

For section 5 of the Act, definition *reportable financial period*, the period prescribed for an

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entity is—

- (a) for an entity that is an association whose objects are a community purpose sanctioned under the Act or a promoter of an appeal for support for a purpose sanctioned under the Act—the last financial year or the part of that year during which the sanction was in force; or
- (b) for an entity that is a charity registered under the Act—the last financial year or the part of that year during which the registration was in effect.

### **30C Way for auditing financial statement—Act, s 32**

For section 32(3)(c) of the Act, the way prescribed for auditing a financial statement is auditing by an independent entity holding any of the following qualifications—

- (a) registration as an auditor under the Corporations Act;
- (b) membership of Chartered Accountants Australia and New Zealand and an entitlement to use the letters ‘CA’ or ‘FCA’;
- (c) membership of CPA Australia and an entitlement to use the letters ‘CPA’ or ‘FCPA’;
- (d) membership of the Institute of Public Accountants and an entitlement to use the letters ‘MIPA’ or ‘FIPA’;
- (e) another qualification the chief executive considers appropriate.



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**30D Period for lodging particular documents—Act, s 32**

- (1) For section 32(6)(a) of the Act, this section prescribes the period within which an entity to which section 32 of the Act applies is required to lodge the documents mentioned in section 32(5) of the Act.
- (2) The period prescribed is the first of the following periods to end—
  - (a) 7 months after the end of the last financial year;
  - (b) if the entity is an association whose objects are a community purpose that is sanctioned under the Act for a specified period—1 month after the end of the specified period;
  - (c) if the entity is a promoter of an appeal for support for a purpose that is sanctioned under the Act for a specified period—1 month after the end of the specified period;
  - (d) if the entity has stopped being involved, and has decided it will no longer be involved, in making appeals for support—1 month after the day the decision was made.

**30E Information to be contained in return—Act, s 33**

For section 33(3) of the Act, the information prescribed is a return of office bearers in the approved form.

**30F Period for lodging return—Act, s 33**

- (1) For section 33(4) of the Act, this section prescribes the period within which an entity to which section 33 of the Act applies is required to lodge a return.

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- (2) The period prescribed is the first of the following periods to end—
- (a) 7 months after the end of the last financial year;
  - (b) if the entity is an association whose objects are a community purpose that is sanctioned under the Act for a specified period—1 month after the end of the specified period;
  - (c) if the entity is a promoter of an appeal for support for a purpose that is sanctioned under the Act for a specified period—1 month after the end of the specified period;
  - (d) if the entity has stopped being involved, and has decided it will no longer be involved, in making appeals for support—1 month after the day the decision was made.

### **30G Appropriately qualified person—Act, s 33A**

For section 33A(2)(d) of the Act, a person is prescribed as an appropriately qualified person if the person—

- (a) is registered as an auditor under the Corporations Act; or
- (b) is a member of Chartered Accountants Australia and New Zealand and is entitled to use the letters ‘CA’ or ‘FCA’; or
- (c) is a member of CPA Australia and is entitled to use the letters ‘CPA’ or ‘FCPA’; or
- (d) is a member of the Institute of Public Accountants and is entitled to use the letters ‘MIPA’ or ‘FIPA’; or
- (e) has another qualification the chief executive considers appropriate.

**21 Amendment of s 37 (Inspections and copies)**

Section 37(1)(d)(iii), ‘and address’—

*omit.*

**22 Amendment of sch 2 (Accounting requirements)**

(1) Schedule 2, item 11—

*omit.*

(2) Schedule 2, item 13(c)(ii), note, ‘section 30’—

*omit, insert—*

section 30B

(3) Schedule 2, items 12 to 14—

*renumber* as items 11 to 13.

ENDNOTES

- 1 Made by the Governor in Council on 28 July 2022.
- 2 Notified on the Queensland legislation website on 29 July 2022.
- 3 The administering agency is the Department of Justice and Attorney-General.

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