

Senate Standing Committee on Environment and Communications
Legislation Committee
Answers to questions on notice
Environment portfolio

Question No: 97
Hearing: Additional Estimates
Outcome: Corporate
Programme: Policy Analysis and Implementation (PAAI)
Topic: Register of Environmental Organisations
Hansard Page: 9
Question Date: 23 February 2015
Question Type: Spoken

Senator Sinodinos asked:

Senator SINODINOS: How do you determine if the same people have set up a number of organisations with related purposes? You get what I mean?

Dr Kennedy: Yes. As far as I am aware, but I will double check this by taking the question on notice, there is nothing to preclude people being part of different organisations for similar purposes.

Senator SINODINOS: It is just that you do not want a situation where some people can set up a number of similar organisations with a relatively similar membership just to take advantage of being registered as environmental organisations.

Dr Kennedy: The policy that we administer does not go to that particular issue. The policy as it is, and I will double check for you, would allow what you have just described.

Answer:

Under Section 30-260 of the *Income Tax Assessment Act 1997*, an organisation on the Register is required to be either:

- a) a body corporate
- b) a co-operative society
- c) a trust
- d) an unincorporated body established for a public purpose by the Commonwealth, a State or a Territory.

Under section 30–275, bodies corporate and co-operative societies are subject to the additional requirement of having at least 50 members who are individuals and that are financial members, eligible to vote at a general meeting. There are two exceptions to this requirement: where the membership of the organisation consists principally of bodies corporate, or the Minister for the Environment has granted an exemption.

There is no provision in the *Income Tax Assessment Act 1997* to preclude people being part of different organisations for similar purposes. Bodies corporate and co-operative societies are considered to be entities distinct from the individual members of the organisation.