

## LEGISLATIVE COMPLIANCE CHECKLIST - ACTCOSS EXAMPLE

This checklist was developed by ACTCOSS for internal governance purposes only. It has been shared as a resource for other organisations to adapt for their own purposes.

ACTCOSS take no responsibility for the completeness or accuracy of the information in respect to its use by other organisations.

Regulation area	Regulator	Relevant Legislation	Description of legislation/obligations	ACTCOSS relevant	Governance commentary	ACTCOSS policy document
<b>Legal structure</b>	ACT	<a href="#">Associations Incorporation Act 1991</a>	This Act provides for the incorporation of certain associations. ACTCOSS must ensure that its incorporation course maintains compliance with the regulation.	Y	Compliance is maintained through application of our Constitution and compliance with ACNC reporting and record keeping requirements.	Constitution
<b>Regulation for Charities</b>	Federal	<a href="#">Charities Act 2013</a>	This Act defines charity and charitable purpose, and for related regulations towards charities (also refer to consequential amendments and transitional provisions)	Y	Compliance is maintained through application of our Constitution and compliance with ACNC reporting and record keeping requirements.	Constitution
	Federal	<a href="#">Australian Charities and Not-for-profits Commission Act 2012</a>	This act aims to maintain, protect and enhance public trust and confidence in the Australian not-for-profit sector; and to support and sustain a robust, vibrant, independent and innovative Australian not-for-profit sector; and to promote the reduction of unnecessary regulatory obligations on the Australian not-for-profit sector (also refer to consequential amendments and transitional provisions)	Y	Compliance is maintained through application of our Constitution and compliance with ACNC reporting and record keeping requirements.  Updates to regulatory requirements are provided by ACNC.  Consideration should be given to the Act and corresponding Regulation when considering changes to business model, activities or operations.	Constitution  Finance Procedures
	Federal	<a href="#">Australian Charities and Not-for-profits Commission Regulation 2013</a>	Guidelines for compliance with the above Act	Y	As above	
<b>Fundraising regulation</b>	ACT	<a href="#">Charitable Collections Act 2003</a>	The objects of this Act are the proper management and administration of collections.	N	Membership fees are not included in the definition of "collections".  ACTCOSS should consider this Act if looking to seek other forms of donations or support in kind for charitable purposes.	N/A
	ACT	<a href="#">Charitable Collections Regulation 2003</a>	Guidelines for compliance with the above Act	Y	As above	
<b>Employment regulation</b>	Federal	<a href="#">Fair Work Act 2009</a>	This Act creates a national workplace relations system that is fair to working people, flexible for business and promotes productivity and economic growth. ACTCOSS must comply with this Act at all times.	Y	Compliance is maintained through application of our MEA and Human Resources Manual.  HR manual to be reviewed annually for relevant changes / updates.  Awareness of regulatory change through associated authorities and government agencies	Community Sector Multiple Enterprise Agreement 2014-2018 (ACT)  Human Resources Manual
	ACT	<a href="#">Work Health and Safety Act 2011</a>		Y	Awareness of regulatory changes provided via Insurance brokers (Gallagher).  Responsibility for WHS monitoring and compliance lies with Operations Manager	Work Health & Safety
	ACT	<a href="#">Long Service Leave (Portable Schemes) Act 2009</a>	An Act to provide for the portability of long service entitlements in certain industries, and for other purposes	Y	Managed through payroll and accounting functions.  Awareness of regulatory change via associated authorities and government agencies	Finance Procedures

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	Federal	<a href="#">Superannuation Guarantee (Administration) Act 1992</a>	An Act relating to the establishment and administration of the Superannuation Guarantee Scheme, and for related purposes	Y	Managed through payroll and accounting functions.  Awareness of regulatory change via associated authorities and government agencies	Finance Procedures
<b>Anti-Discrimination regulation</b>	Federal	<a href="#">Sex Discrimination Act</a>	An Act relating to discrimination on the ground of sex, sexual orientation, gender identity, intersex status, marital or relationship status, pregnancy, potential pregnancy, breastfeeding or family responsibilities or involving sexual harassment.	Y	Compliance is maintained through application of our MEA and Human Resources Manual.  HR manual to be reviewed annually for relevant changes / updates.	Community Sector Multiple Enterprise Agreement 2014-2018 (ACT)  Human Resources Manual
	Federal	<a href="#">Age Discrimination Act 2004</a>	It is unlawful to discriminate against someone on the ground of age in respect of employment, education, access to premises, provision of goods, services and facilities, provision of accommodation and other areas.	Y		
	Federal	<a href="#">Disability Discrimination Act 1992</a>	An Act relating to discrimination on the ground of disability	Y		
	Federal	<a href="#">Racial Discrimination Act</a>	An Act relating to the Elimination of Racial and other Discrimination	Y		
	ACT	<a href="#">Discrimination Act 1991 (ACT)</a>	The Act has as its objective to eliminate, so far as possible, discrimination in the areas of work, education, access to premises, the provision of goods, services, facilities and accommodation etc.	Y		
<b>Tax</b>	ACT	<a href="#">Payroll Tax Act 2011</a>	This Act is to impose payroll tax on employer organisations.	N	ACTCOSS exempt from payroll tax as a charitable organisation (Sec 2.13 Schedule 2)	N/A
	ACT	<a href="#">Taxation Administration Act 1999</a>	The purpose of this Act is to make general provision in relation to the administration and enforcement of the other tax laws	N	Specific tax legislation that is relevant noted below.	N/A
	Federal	<a href="#">Goods and Services Tax Act 1999</a>	Basic rules about the GST, and then sets out in Chapter 3 the exemptions from the GST and in Chapter 4 the special rules that can apply in particular cases	Y	Compliance managed through finance function and compliance with ATO reporting and directives.  ACTCOSS is registered as "GST Concession" since 1 July 2005. Given the size of ACTCOSS turnover and the current activities none of the GST concessions are relevant at present.	Finance Procedures

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	Federal	<a href="#">Fringe Benefits Tax Assessment Act 1986</a>	Calculations and definitions in respect to fringe benefits provided to employees, and application of fringe benefits tax.	Y	ACTCOSS is registered as "FBT rebatable" employer from 1 July 2005, meaning we are entitled to have our FBT liability reduced by a rebate.  ACTCOSS does not currently provide any fringe benefits to employees, however thresholds for rebates should be considered if fringe benefit packaging is to be implemented.	N/A
	Federal	<a href="#">Income Tax Assessment Act 1997</a>	Application and imposition of income tax	N	ACTCOSS is "Income Tax Exempt" from 1 July 2000. Should the nature of our association or activities change significantly, this status should be reconsidered / reviewed.	N/A
<b>Information</b>	Federal	<a href="#">Privacy Act 1988</a>	An Act to make provision to protect the privacy of individuals in respect to the collection, holding, use, correction or disclosure of personal information.	Y		Privacy Policy
<b>Other</b>	ACT	Children and Young People Act 2008	An Act about the welfare of children and young people, and for other purposes		ACTCOSS recognise the following legislation and will comply with the spirit and requirements of the legislation in all its relevant dealings	
	ACT	Human Rights Act 2004	An Act to respect, protect and promote human rights			