**Application Form AF 005** | 8 March 2024

# Application for exemption from financial reporting obligations under Part 3 of Chapter 8

**Section 271 of the *Fair Work (Registered Organisations) Act 2009*** (RO Act)

**Purpose of this form**

This form is for use by reporting units seeking a certificate from the General Manager of the Fair Work Commission (the General Manager) exempting them from the financial reporting requirements under Part 3 of Chapter 8 of the RO Act. Part 3 of Chapter 8 sets out the requirements in relation to financial records, accounting, and auditing.

Your answers to the following questions will help the General Manager to make an informed decision on whether the reporting unit satisfies the requirements for an exemption based on the reporting unit not having any financial affairs in a financial year.

**Eligibility**

This form is to be completed by a reporting unit that:

* did not have any financial affairs in a financial year, and
* is making the application within 90 days after the end of that financial year.

|  | Before granting an exemption, the General Manager must be satisfied that the reporting unit did not have any financial affairs in a financial year. An exemption only applies to **a** financial year and if applicable, a new application must be made for any subsequent years. |
| --- | --- |

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## Instructions for completing this form

Please read each part of the application carefully, fully answer all the questions, ensure a designated officer[[1]](#footnote-1) signature is included where indicated and attach the required documentation.

You must complete and submit:

* Part A: Reporting unit details
* Part B: Prescribed circumstances
* Part C: Declaration and signature

## Help filling in this form

The fact sheet [Exemption from financial reporting obligations under Part 3 of Chapter 8](https://regorgs.fwc.gov.au/sites/default/files/2022-04/fs033-s271-exemption-from-financial-reporting-obligations-under-part-3-chapter-8.pdf) has been designed to help a reporting unit interpret the eligibility criteria set out in the RO Act. Please note that the fact sheet does not constitute legal advice. Reporting units are encouraged to seek independent advice on how the relevant legislation applies to their particular circumstances.

The terms used in this application form are further defined in the [RO Act](https://www.legislation.gov.au/C2004A03679/latest/text) and the [Regulations](https://www.legislation.gov.au/F2003B00094/latest/text). The legislation can be found at [www.legislation.gov.au](http://www.legislation.gov.au).

If you require assistance or have any questions regarding this application process, please contact the Fair Work Commission general enquiries line on **1300 341 665** or email regorgs@fwc.gov.au.

## Part A: Reporting unit details

1. Details of the reporting unit making the application

|  |  |
| --- | --- |
| **Reporting unit** |  |
| **Financial year ending** |  |
| **Name of authorised person signing on behalf of the reporting unit** |  |
| **Position of authorised person** |  |
| **Contact person** |  |
| **Contact details** | Email | Telephone |

## Part B: Prescribed circumstances

**Whether the reporting unit expends economic resources or incurs any financial obligations to conduct its activities**

1. During the financial year, did the reporting unit or an officer of the reporting unit (on behalf of the reporting unit):

|  |  |
| --- | --- |
| **Expend funds allocated to the reporting unit?** | Yes/No |
| **Receive any revenue?** | Yes/No |
| **Incur liabilities?**  | Yes/No |
| **Conduct transactions?** | Yes/No |
| **Employ staff directly?**  | Yes/No |

1. Does the reporting unit:

|  |  |
| --- | --- |
| **Maintain a bank account?** | Yes/No |
| **Hold money in cash?** | Yes/No |

1. Has an officer of the reporting unit:

|  |  |
| --- | --- |
| **Been issued with a corporate credit card?** | Yes/No |
| **If yes, has the corporate credit card been used during the financial year?** | Yes/No |

**Whether another reporting unit\* of the organisation expends its own economic resources or incurs financial obligations so that the reporting unit may conduct its activities**

\*An associated State body is not another reporting unit

1. During the financial year did another reporting unit receive money or incur financial obligations so that the reporting unit could conduct its activities?

|  |  |  |
| --- | --- | --- |
| **No** | [ ]  |  |
| **Yes**  | [ ]  | Complete the table below |

|  |  |
| --- | --- |
| **Name of the reporting unit** |  |
| **Details of the arrangement** |  |
| **Do the rules of your organisation allow for this arrangement?** | Yes/No |
| **If yes, please include the relevant rule number(s)** |  |

**Whether any person, body corporate or trust expends its own economic resources or incurs financial obligations so that the reporting unit may conduct its activities.**

1. During the financial year did another person, body corporate or trust receive money or incur financial obligations so that the reporting unit could conduct its activities?

|  |  |  |
| --- | --- | --- |
| **No** | [ ]  |  |
| **Yes**  | [ ]  | Complete the table below⏷ |

|  |  |
| --- | --- |
| **Name of the person, body corporate or trust** |  |
| **Details of the arrangement** |  |
| **Do the rules of your organisation allow for this arrangement?** | Yes/No |
| **If yes, please include the relevant rule number(s)** |  |
| **Does this person, body corporate or trust have financial reporting obligations under other legislation? \*\*** | Yes/No |
| **If yes, please include the relevant legislation** |  |

## Part C: Declaration and signature

Under the Act, the General Manager can only grant an exemption when satisfied that the reporting unit did not have any financial affairs in a financial year.

### Declaration

In submitting this application on behalf of the reporting unit mentioned in Part A, I declare:

* that I am a designated officer of the reporting unit as per section 243 of the RO Act
* the information that I have supplied in this application is complete and correct
* I am aware that giving false or misleading information is a serious offence. A person who:
	+ knowingly or recklessly makes a false or misleading statement in an application for registration; or
	+ knowingly gives false or misleading information in an application for registration
	+ is guilty of an offence, the punishment for which is imprisonment for up to 12 months (if a statement is made or information is provided knowingly) or up to 6 months (if a statement is made recklessly) – see Part 7.4, section 136 and 137.1 of the *Criminal Code*.

|  |  |
| --- | --- |
| **Printed name of designated officer**  |  |
| **Signature**  |  |
| **Signature date** |  |

|  |  |
| --- | --- |
|  | **Please lodge the completed form with the Fair Work Commission by email to** **regorgs@fwc.gov.au** |

1. Section 243 of the RO Act­­ [↑](#footnote-ref-1)