



CHARTERED ACCOUNTANTS™
AUSTRALIA + NEW ZEALAND

Australian incorporated associations (other than ACNC registered charities)

State/ Territory	Link to regulator website	Relief provided
Australian Capital Territory	Access Canberra	<ul style="list-style-type: none"> In relation to the holding of AGMs, an extension has been granted to 30 October 2020. Following the AGM, the usual lodgement timeframes apply.
New South Wales	NSW Fair Trading	<ul style="list-style-type: none"> Do not have to apply for time extensions to hold 2020 AGMs or submit annual summaries of financial affairs. 2020 AGMs may be conducted when COVID-19 restrictions are lifted, or 2020 financial information may be presented to members at 2021 AGMs.
Northern Territory	Northern Territory Government	<ul style="list-style-type: none"> No specific relief provided
Queensland	The Office of Fair Trading (OFT)	<ul style="list-style-type: none"> Will allow a grace period of a further 6 months to hold an AGM without the need for a written application. (AGM usually to be held within 6 months of the end of the financial year). Lodgement of financial statements with the OFT can likewise be delayed up to 6 months, as lodgement is required 1 month after the AGM.
South Australia	Consumer and Business Services	<ul style="list-style-type: none"> Has granted a 6 month extension to lodge periodic returns and hold AGMs. 'No action' approach where virtual AGM is held, but does not comply with the association's rules due to requirements that meetings are held in person. 'No action' approach related to non-compliance involving actions in response to COVID-19.
Tasmania	Consumer, Building and Occupational Services	<ul style="list-style-type: none"> No specific relief provided
Victoria	Consumer Affairs Victoria	<ul style="list-style-type: none"> Extensions can be requested by completing the Extension of time to hold an AGM or lodge financial statements form and sending it to cav.registration@justice.vic.gov.au Is currently granting three-month extensions and waiving the usual fee.
Western Australia	Department of Mines, Industry Regulation and Safety	<ul style="list-style-type: none"> Although there are financial reporting and audit/review requirements, they are not required to be lodged with the regulator. If AGMs need to be delayed or postponed for more than 6 months after the end of its financial year, the Commissioner can grant an extension. Such extensions can be applied for using Form 3 - Application requesting further time to hold the AGM and lodged it using the AssociationsOnline service. The application fee has been waived.