

Non-Conduit Policy

Purpose

It is a requirement of section 30-270(2) of the *Income Tax Assessment Act 1997* (Cth) that an entity on the Register of Environmental Organisations must have a policy of not acting as a mere conduit for the donation of money or property to other organisations, bodies or persons.

This Trust for Nature (TFN) policy meets that requirement

Scope

Applies to all TFN employees and Board members.

Policy

TFN will ensure it is not directed by any donor to act as a conduit by passing a donation of money or property to other organisations, bodies or persons.

TFN will ensure it will not act as a collection agency for tax-deductible donations intended by a donor to be passed on to another organisation or person.

Any allocation of funds or property to other persons or organisations will be made in accordance with the established purposes TFN and not be determine by the preference of the donor.

This Policy does not apply to TFN if and when TFN, within its principle statutory objectives, decides to pass funds or property to another entity to do environmental projects or other nature conservation work.

Trust for Nature's principle statutory objectives are the conservation of land for public scientific and public educational purposes including the conservation of:

- wildlife and native plants
- areas which are:
 - ecologically significant,
 - of natural interest or beauty, or
 - of historical interest.

Related documents

External

Income Tax Assessment Act 1997 (Cth)

Internal

Bequest Policy and Gift of Land Policy

Acquisitions Policy

Policy – Non-conduit Policy	Issue date: April 2020
Version 1	Review date: 3 years from issue date
Review Responsibility: Legal Counsel	Approved by: Board

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Contact

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Policy review

This document will be reviewed on a three year cycle or more frequently as required and is to be approved by the Board.

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