

Non-Conduit Policy

Purpose

Section 30-270(2) of the *Income Tax Assessment Act 1997* (Cth) requires an entity on the Register of Environmental Organisations to have a policy to ensure it does not act as a mere conduit for the donation of money or property to other organisations, bodies or persons.

This Trust for Nature (the Trust) policy meets that requirement.

Scope

This policy applies to all Trust for Nature employees and Board members.

Policy principles

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

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

The Trust will exercise independent decision making when allocating funds or property to other persons or organisations in accordance with its principle statutory objectives, and will not be a mere conduit for the donor's preferences.

This policy does not apply to the Trust if and when the Trust, 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 set out in section 3 of the *Victorian Conservation Trust Act 1972* (Vic) 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)
- *Victorian Conservation Trust Act 1972* (Vic)

Policy – Non-conduit Policy	Date last approved: Jun 2023
Issue date: April 2020	Date next scheduled review: < Mar 2026
Review Responsibility: Legal Counsel	Approved by: Board

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Internal

- Bequest and Gift of Land Policy
- Acquisitions Policy

Contact

- Legal Counsel
- Fundraising Manager

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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