

## **AusTurtle Incorporated Non-Conduit Policy**

### **1. Definition:**

**Conduit:** An organisation that passes funds or property to another entity or individual without exercising control over the use of those funds or property

**Donation:** A gift given to AusTurtle Incorporated to support its charitable activities and projects

**Committee:** The group responsible for overseeing the implementation and management of AusTurtle Incorporated projects.

### **2. 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 AusTurtle Incorporated Policy meets that requirement

### **3. Scope**

This policy applies to all AusTurtle Incorporated Committee Members, volunteers, and employees.

### **4. Policy**

AusTurtle Incorporated will ensure that 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.

AusTurtle Incorporated 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.

AusTurtle Incorporated will not pass a donation of money or property to other organisations, bodies, or persons as a condition of a donation.

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

### **5. Related documents**

External:

*Income Tax Assessment Act 1997* (Cth)

Internal:

AusTurtle Incorporated Non-Conduit Policy.

Date approved: 4th September 2025.

Issue date: 4th September 2025.

Date of scheduled review: 4th September 2028.

### **6. Contacts**

For questions about this policy, contact the AusTurtle Incorporated Committee or the President by email at [president@austurtle.org](mailto:president@austurtle.org).