



EXEMPTION FROM MEMBERSHIP REQUIREMENT

1. Overview

Under Section 30-275 of the *Income Tax Assessment Act 1997* (Cth) (the Act), a body corporate (except a statutory authority) or a co-operative society is an environmental organisation only if:

(a) its membership consists principally of bodies corporate; or

(b) it has at least 50 members who are individuals that are:

(i) regarded as financial members; and

(ii) entitled to vote at a general meeting of it; or

(c) the Environment Minister has determined that, because of special circumstance, it does not have to meet either of the requirements in paragraph (a) or (b)”

[*State name of environmental organisation*] has [*insert number of members*] members that are [*insert description: individuals or bodies corporate*]. Accordingly, it would not currently satisfy paragraph (a) or (b) of section 30-275 of the Act.

2. Reasons supporting exemption

Provide reasons here for the Minister to support the exemption.

3. Request

Based on the arguments above, [*state name of environmental organisation*] considers that there are strong grounds for allowing [*state name of environmental organisation*] to enter onto the Register without meeting sections 30-275(a) or (b) of the Act.

As per subsection 30-275(c), [*State name of environmental organisation*] therefore requests that the Minister determine that “special circumstances” should exempt [*state name of environmental organisation*] from having to comply with subsections 30-275(a) or (b) of the Act.