

**Disclosure of interests**

	<b>Type of interest</b>	<b>Who must disclose</b>	<b>To whom must disclose, when and exceptions</b>	<b>Details of disclosure and form</b>
<i>Australian Charities and Not-for-profits Commission Regulations 2022 (Cth) ('ACNC Reg')</i>	<p>A registered entity must take reasonable steps to ensure that its responsible entities are subject to, and comply with, a duty to disclose “perceived or actual material conflicts of interest” of the responsible entity: reg 45.25(2)(e).</p> <p>A perceived or actual material conflict of interest that must be disclosed includes a related party transaction: Note to reg 45.25(2)(e).</p>	Responsible entity	<p>Reg 45.25(3) provides that for the purposes of paragraph (2)(e), a perceived or actual material conflict of interest must be disclosed:</p> <p>(a) if the responsible entity is a director of the registered entity—to the other directors (if any); or</p> <p>(b) if the registered entity is a trust, and the responsible entity is a director of a trustee of the registered entity—to the other directors (if any); or</p> <p>(c) if the registered entity is a company—to the members of the registered entity; or</p> <p>(d) in any other case—unless the Commissioner provides otherwise, to the Commissioner, in the approved form.</p> <p>Note 2 to reg 45.25(3) states that para (c) applies in situations where para (a) cannot apply, for example, if there is only one director or all the directors have a similar conflict.</p>	Note 4 to reg 45.25(3) provides that a responsible entity may disclose a conflict of interest in the form of a standing notice with ongoing effect.
Corps Act	material personal interest in a matter that relates to the affairs of the company s 191(1)	director of a company	<p>The director must give the other directors notice of the interest unless s 191(2) says otherwise: s 191(1).</p> <p>Section 191(2) outlines the circumstances in which a director does not need to give notice of an interest under s 191(1), including the director has given a standing notice of the nature and extent of the interest under s 192 and the notice is still effective in relation to the interest.</p>	<p>The notice required by s 191(1) must: (a) give details of: (i) the nature and extent of the interest; and (ii) the relation of the interest to the affairs of the company: s 191(3)(a)</p> <p>The details must be recorded in the minutes of the meeting: s 191(3).</p>

			The notice must be given at a directors' meeting as soon as practicable after the director becomes aware of their interest in the matter: s 191(3)(b).	
Co-operatives National Law*	<p>Direct or indirect interest in a contract or proposed contract with the co-operative S 208(1)</p> <p>Conflicting duties or interests due to holding of office or interest in property: s 208(5)</p>	director of a co-operative	<p>A director of a co-operative who is or becomes in any way, whether directly or indirectly, interested in a contract or proposed contract with the co-operative must declare the nature and extent of the interest to the board of directors under this section: s 208(1)</p> <ul style="list-style-type: none"> <li>In the case of a proposed contract, the declaration must be made: (a) at the meeting of the board at which the question of entering into the contract is first considered; or (b) if the director was not at that time interested in the proposed contract—at the next meeting of the board held after the director becomes interested in the proposed contract: s 208(2)</li> <li>If a director becomes interested in a contract with the co-operative after it is made, the declaration must be made at the next meeting of the board held after the director becomes interested in the contract: s 208(3)</li> <li>Section 211 provides that certain interests in a contract or proposed contract need not be declared.</li> </ul> <p>A director of a co-operative who holds an office or has an interest in property whereby, whether directly or indirectly, duties or interests might be created that could conflict with the director's duties or interests as director must declare at a meeting of the board</p>	<p>the nature and extent of the interest/nature, character and extent of conflict</p> <p>A general written notice given to the board by a director to the effect that the director: (a) is a member of a stated entity; and (b) is to be regarded as interested in any contract that may, after the giving of the notice, be made with the entity; is a sufficient declaration for the purposes of s 208: s 208(4)</p> <p>Every declaration under this Division is to be recorded in the minutes of the meeting at which it was made: s 209</p>

			<p>of directors the fact and the nature, character and extent of the conflict: s 208(5)</p> <p>A declaration required by s 208(5) in relation to holding an office or having an interest must be made by a person:</p> <ul style="list-style-type: none"> <li>• (a) if the person holds the office or has the interest when he or she becomes a director—at the first meeting of the board held after whichever is the later of the following: (i) the person becomes a director; (ii) the relevant facts as to holding the office or having the interest come to the person’s knowledge; or</li> <li>• (b) if the person starts to hold the office or acquires the interest after the person becomes a director—at the first meeting of the board held after the relevant facts as to holding the office or having the interest come to the person’s knowledge: s 208(6)</li> </ul>	
<i>Co-operatives Act 2009 (WA)</i>	<p>Direct or indirect interest in a contract or proposed contract with the co-operative s 220(1))</p> <p>Conflicting duties or interests due to holding of office or interest in property: s 220(5).</p>	Director of a cooperative	<p>A director of a co-operative who is or becomes in any way (whether directly or indirectly) interested in a contract or proposed contract with the co-operative must declare the nature and extent of the interest to the board of directors under this section: s 220(1)</p> <ul style="list-style-type: none"> <li>• In the case of a proposed contract, the declaration must be made: (a) at the meeting of the board at which the question of entering into the contract is first considered; or (b) if the director was not at that time interested in the proposed contract—at the next meeting of the board held after the</li> </ul>	<p>The nature and extent of the interest/nature, character and extent of conflict</p> <p>A general written notice given to the board by a director to the effect that the director: (a) is a member of a stated entity; and (b) is to be regarded as interested in any contract that may, after the giving of the notice, be made with the entity — is a sufficient declaration for the purposes of s 220: s 220(4).</p> <p>Every declaration under this division is to be recorded in the minutes of the meeting at which it was made: s 221.</p>

			<p>director becomes interested in the proposed contract: s 220(2)</p> <ul style="list-style-type: none"> <li>• If a director becomes interested in a contract with the co-operative after it is made, the declaration must be made at the next meeting of the board held after the director becomes interested in the contract: s 220(3)</li> <li>• Section 223 provides that certain interests in a contract or proposed contract need not be declared.</li> </ul> <p>A director of a co-operative who holds an office or has an interest in property whereby, whether directly or indirectly, duties or interests might be created that could conflict with the director's duties or interests as director must declare at a meeting of the board of directors the fact and the nature, character and extent of the conflict: s 220(5).</p> <p>A declaration required by s 220(5) in relation to holding an office or having an interest must be made by a person:</p> <ul style="list-style-type: none"> <li>• (a) if the person holds the office or has the interest when he or she becomes a director—at the first meeting of the board held after whichever is the later of the following: (i) the person becomes a director; (ii) the relevant facts as to holding the office or having the interest come to the person's knowledge; or</li> <li>• (b) if the person starts to hold the office or acquires the interest after the person becomes a director—at the</li> </ul>	
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			first meeting of the board held after the relevant facts as to holding the office or having the interest come to the person's knowledge: s 220(6).	
<i>Associations Incorporation Act 1991 (ACT)</i>	material personal interest in a matter being considered at a committee meeting s 65(1)	Committee member	<p>The committee member must:</p> <ul style="list-style-type: none"> <li>disclose the nature and extent of the interest to the committee, as soon as the member becomes aware of the interest; and</li> <li>disclose the nature and extent of the interest at the next general meeting of the association: s 65(1)</li> </ul> <p>The disclosure requirement does not apply in relation to a material personal interest— (a) that exists only because the member— (i) is an employee of the incorporated association; or (ii) is a member of a class of people for whose benefit the association is established; or (b) that the member has in common with all, or a substantial proportion of, the members of the association: s 65(2).</p>	<p>Committee member must give details of— (a) the nature and extent of the interest; and (b) the relation of the interest to the activities of the incorporated association. s 65(5)</p> <p>These details must be recorded in the minutes of the committee meeting at which the disclosure is made: s 65(6).</p>
<i>Associations Incorporation Act 2009 (NSW)</i>	a direct or indirect interest in a matter being considered or about to be considered at a committee meeting s 31(1)	Committee member	<p>the committee member must, as soon as possible after the relevant facts have come to the committee member's knowledge, disclose the nature of the interest at a committee meeting: s 31(1)</p> <ul style="list-style-type: none"> <li>only needs to disclose if "the interest appears to raise a conflict with the proper performance of the committee member's duties in relation to the consideration of the matter": s 31(1)</li> </ul> <p>Note that a disclosure by a committee member at a committee meeting that the committee member: (a) is a member, or is in the</p>	<p>Particulars of any disclosure made under this section must be recorded by the committee in a book kept for that purpose and that book must be open at all reasonable hours to inspection by any member of the association on payment of the fee determined by the committee (but not exceeding the maximum fee prescribed by the regulations): s 31(3)</p> <p>The book must be kept at the same address as the register of committee members: s 31(4)</p>

			employment, of a specified company or other body, or (b) is a partner, or is in the employment, of a specified person, or (c) has some other specified interest relating to a specified company or other body or to a specified person, is a sufficient disclosure of the nature of the interest in any matter relating to that company or other body or to that person that may arise after the date of the disclosure and that is required to be disclosed under subsection (1): s 31(2).	
<i>Associations Act 2003 (NT)</i>	a direct or indirect pecuniary interest in a contract, or proposed contract, with the association s 31(1)	Committee member	<p>Committee member must:</p> <ul style="list-style-type: none"> <li>disclose the nature and extent of the interest to the committee, as soon as the member becomes aware of the interest; and</li> <li>disclose the nature and extent of the interest at the next annual general meeting of the association required to be held by the association.</li> </ul> <p>The disclosure requirement does not apply in relation to a pecuniary interest that exists only because: (a) the member of the committee is an employee of the association; or (b) the member of the committee is a member of a class of persons for whose benefit the association is established; or (c) the member of the committee has the pecuniary interest in common with all or a substantial proportion of the members of the association: s 31(2)</p>	nature and extent of the interest
<i>Associations Incorporation Act 1981 (Qld)</i>	material personal interest in a matter being considered at a committee meeting: s 70B	Management committee member	<p>The management committee member must:</p> <ul style="list-style-type: none"> <li>disclose the nature and extent of the interest to the committee, as soon as the member becomes aware of the interest (s 70B(1)); and</li> </ul>	The management committee member must give details of— (a) the nature and extent of the interest; and (b) how the interest is related to the activities of the association: s 70B(5).

			<ul style="list-style-type: none"> <li>disclose the nature and extent of the interest at the next general meeting of the association (s 70B(2)).</li> </ul> <p>The disclosure requirement does not apply in relation to a material personal interest— (a) that exists only because the member— (i) is an employee of the incorporated association; or (ii) is a member of a class of people for whose benefit the association is established; or (b) that the member has in common with all, or a substantial proportion of, the members of the association: s 70B(3).</p>	<p>These details must be recorded in the minutes of the committee meeting at which the disclosure is made: s 70B(6).</p> <p>The details must be given a member of the association if that person asks for them: s 70B(6).</p>
	remuneration and other benefits: s 70D	Management committee members	An incorporated association’s management committee members must ensure that they present to the association’s annual general meeting the prescribed details of any remuneration paid or other benefits given for the financial year given to any management committee member, senior staff member or relative of such persons: s 70D(1)	
<i>Associations Incorporation Act 1985 (SA)</i>	any direct or indirect pecuniary interest in a contract, or proposed contract, with the association s 31(1)	Committee member	<p>Committee member must:</p> <ul style="list-style-type: none"> <li>disclose the nature and extent of his or her interest to the committee, as soon as he or she becomes aware of his or her interest; and</li> <li>disclose the nature and extent of his or her interest in the contract at the next annual general meeting of the association: s 31(1)</li> </ul> <p>The disclosure requirement does not apply in respect of a pecuniary interest that exists only by virtue of the fact— (a) that the member of the committee is an employee of the association; or (b) that the member of the committee is a member of a class of persons</p>	nature and extent of the interest

			for whose benefit the association is established; or (c) that the member of the committee has the pecuniary interest in common with all or a substantial proportion of the members of the association: s 31(2)	
<i>Associations Incorporation Reform Act 2012 (Vic)</i>	A material personal interest in a matter being considered at a committee meeting s 80(1)	Committee member	<p>Committee member must:</p> <ul style="list-style-type: none"> <li>disclose the nature and extent of that interest to the committee, as soon as the member becomes aware of his or her interest in the matter: s 80(1)</li> <li>disclose the nature and extent of his or her interest in the matter at the next general meeting of the association: s 80(2)</li> </ul> <p>Disclosure requirements do not apply in respect of a material personal interest— (a) that exists only because the member— (i) is an employee of the association; or (ii) belongs to a class of persons for whose benefit the association is established; or (b) that the member has in common with all, or a substantial proportion of, the members of the association: s 80(3)</p>	<p>A disclosure of a material personal interest required by subsection (1) or (2) must give details of— (a) the nature and extent of the interest; and (b) the relation of the interest to the activities of the incorporated association: s 80(5)</p> <p>The details referred to in subsection (5) must be recorded in the minutes of the committee meeting at which the material personal interest is disclosed: s 80(6).</p>
<i>Associations Incorporation Act 2015 (WA)</i>	a material personal interest in a matter being considered at a management committee meeting s 42(1)	Committee member	<p>Committee member must:</p> <ul style="list-style-type: none"> <li>disclose the nature and extent of the interest to the management committee, as soon as the member becomes aware of the interest: s 42(1)</li> <li>disclose the nature and extent of the interest at the next general meeting of the association: s 42(2)</li> </ul> <p>Disclosure requirements do not apply in respect of a material personal interest — (a) that exists only because the member — (i) is an employee of the incorporated association; or</p>	<p>A disclosure of a material personal interest required by subsection (1) or (2) must give details of — (a) the nature and extent of the interest; and (b) the relation of the interest to the activities of the incorporated association: s 42(5).</p> <p>The details referred to in subsection (5) must be recorded in the minutes of the meeting of the management committee at which the disclosure is made: s 42(6)</p>

			(ii) is a member of a class of persons for whose benefit the association is established; or (b) that the member has in common with all, or a substantial proportion of, the members of the association: s 42(3).	
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\*The Co-operatives National Law is set out in the Appendix to the *Co-operatives (Adoption of National Law) Act 2012* (NSW). As well as its adoption in NSW, it has been adopted by the ACT by *Co-operatives National Law (ACT) Act 2017* (ACT), by the Northern Territory under *Co-operatives (National Uniform Legislation) Act 2015* (NT), by Queensland under *Co-operatives National Law Act 2020* (Qld), by South Australia under *Co-operatives National Law (South Australia) Act 2013* (SA), by Tasmania under *Co-operatives National Law (Tasmania) Act 2015* (Tas), and by Victoria under the *Co-operatives National Law Application Act 2013* (Vic).

### Summary of difference of wording regarding type of interest

Perceived or actual material conflicts of interests – Governance standards reg 45.25(2)(e)

Material personal interest – Vic s 80, ACT s 65; WA s 42 (in a matter being considered); Corporations Act (Cth) s 191 (in a matter that concerns the affairs of the company).

Directly or indirectly interested – Co-operatives National Law s 208, Co-operatives Act 2009 (WA) s 220 (in a contract or proposed contract); NSW s 31 (in a matter being considered or about to be considered)

Direct or indirect pecuniary interest in a contract or proposed contract – NT s 31; SA s 31

### Restrictions on deliberation and voting in relation to interest

ACNC Reg	No relevant legislative provision — however, the ACNC website notes that ‘Generally, it is best (and often required by your rules or any legislation that applies to your charity) not to take part in discussion or decision-making where you have a conflict of interest.’
Corps Act	<p>Under s 195, there are restrictions that only apply to directors of public companies, not proprietary companies.</p> <p>A director of a public company who has a material personal interest in a matter that is being considered at a directors’ meeting must not:</p> <p>(a) be present while the matter is being considered at the meeting; or</p> <p>(b) vote on the matter: s 195(1).</p> <p>However, the director may be present and vote if directors who do not have a material personal interest in the matter have passed a resolution that:</p>

	<p>a) identifies the director, the nature and extent of the director’s interest in the matter and its relation to the affairs of the company; and  (b) states that those directors are satisfied that the interest should not disqualify the director from voting or being present.: s 195(2).  Additionally, the director may be present and vote if they are so entitled under a declaration or order made by ASIC under section 196: s 195(3).</p> <p>If there are not enough directors to form a quorum for a directors’ meeting because of s 195(1), one or more of the directors (including those who have a material personal interest in that matter) may call a general meeting and the general meeting may pass a resolution to deal with the matter: s 195(4).</p>
	<p>There is a replaceable rule under s 194 that applies to directors of proprietary companies.</p> <p>If a director of a proprietary company has a material personal interest in a matter that relates to the affairs of the company and:</p> <p>(a) under section 191 the director discloses the nature and extent of the interest and its relation to the affairs of the company at a meeting of the directors; or  (b) the interest is one that does not need to be disclosed under section 191;  then:</p> <p>(c) the director may vote on matters that relate to the interest; and  (d) any transactions that relate to the interest may proceed; and  (e) the director may retain benefits under the transaction even though the director has the interest; and  (f) the company cannot avoid the transaction merely because of the existence of the interest.</p> <p>If disclosure is required under section 191, paragraphs (e) and (f) apply only if the disclosure is made before the transaction is entered into.</p>
Co-operatives National Law*	<p>If a director has made a declaration under s 208 (Declaration of interest), then, unless the board otherwise decides, the director must not—</p> <p>(a) be present during any deliberation of the board in relation to the matter; or  (b) take part in any decision of the board in relation to the matter: s 208(7).</p> <p>For the purpose of the making of a decision of the board under s 208(7) in relation to a director who has made a declaration under s 208, the director must not—</p> <p>(a) be present during any deliberation of the board for the purpose of making the decision; or  (b) take part in the making by the board of the decision: s 208(8).</p>

	Any vote cast in contravention of this s 208 is not to be counted: s 208(9).
<i>Co-operatives Act 2009 (WA)</i>	<p>If a director has made a declaration under s 220 (Declaration of interest), then unless the board determines otherwise, the director cannot —</p> <p>(a) be present during any deliberation of the board in relation to the matter; or</p> <p>(b) take part in any decision of the board in relation to the matter: s 220(7).</p> <p>For the purposes of the making of a determination of the board under s 220(7) in relation to a director who has made a declaration under s 220, the director cannot —</p> <p>(a) be present during any deliberation of the board for the purpose of making the determination; or</p> <p>(b) take part in the making by the board of the determination: s 220(8).</p>
<i>Associations Incorporation Act 1991 (ACT)</i>	<p>A member of the committee of an incorporated association who has a material personal interest in a matter being considered at a committee meeting must not—</p> <p>(a) be present while the matter is being considered at the meeting; or</p> <p>(b) vote on the matter: s 65A(1).</p> <p>Section 65A(1) does not apply in relation to a material personal interest—</p> <p>(a) that exists only because the member belongs to a class of people for whose benefit the association is established; or</p> <p>(b) that the member has in common with all, or a substantial proportion of, the members of the association: s 65A(2).</p> <p>If there are not enough committee members to form a quorum to consider a matter because of s 65A(1) —</p> <p>(a) one or more committee members (including those who have a material personal interest in the matter) may call a general meeting; and</p> <p>(b) the general meeting may pass a resolution to deal with the matter: s 65A(3).</p>
<i>Associations Incorporation Act 2009 (NSW)</i>	<p>After a committee member has disclosed the nature of an interest in any matter, the committee member must not, unless the committee otherwise determines—</p> <p>(a) be present during any deliberation of the committee with respect to the matter, or</p> <p>(b) take part in any decision of the committee with respect to the matter: s 31(5).</p> <p>For the purposes of the making of a determination by the committee under 31(5), a committee member who has a direct or indirect interest in a matter to which the disclosure relates must not—</p> <p>(a) be present during any deliberation of the committee for the purpose of making the determination, or</p> <p>(b) take part in the making by the committee of the determination: s 31(6).</p> <p>A contravention of this section does not invalidate any decision of the committee: s 31(7).</p>

<p><i>Associations Act 2003 (NT)</i></p>	<p>A member of the committee of an incorporated association who has a direct or indirect pecuniary interest in a contract, or proposed contract, with the association must not take part in a decision of the committee with respect to that contract but may, subject to this Division, take part in deliberations with respect to the contract: s 32(1).</p> <p>Section 32(1) does not apply in relation to a pecuniary interest:</p> <ul style="list-style-type: none"> <li>(a) that exists only because the member of the committee is a member of a class of persons for whose benefit the association is established; or</li> <li>(b) that the member of the committee has in common with all or a substantial proportion of the members of the association: s 32(2).</li> </ul>
<p><i>Associations Incorporation Act 1981 (Qld)</i></p>	<p>A member of the management committee of an incorporated association who has a material personal interest in a matter being considered at a meeting of the management committee must not—</p> <ul style="list-style-type: none"> <li>(a) be present while the matter is being considered at the meeting; or</li> <li>(b) vote on the matter: s 70C(1).</li> </ul> <p>Section 70C(1) does not apply in relation to a material personal interest—</p> <ul style="list-style-type: none"> <li>(a) that exists only because the member belongs to a class of person for whose benefit the association is established; or</li> <li>(b) that the member has in common with all, or a substantial proportion of, the members of the association: s 70C(2).</li> </ul> <p>Section 70C(1) does not apply if the management committee, other than the members who have a material personal interest in the matter, decide the member who has a material personal interest in the matter may—</p> <ul style="list-style-type: none"> <li>(a) be present while the matter is being considered at the meeting; or</li> <li>(b) vote on the matter: s 70C(3).</li> </ul> <p>If the management committee decides under s 70C(3) that a member of the committee who has a material personal interest in a matter may be present at a meeting while the matter is being considered, or may vote on the matter, the committee must ensure that—</p> <ul style="list-style-type: none"> <li>(a) the committee’s decision is recorded in the minutes of the meeting and disclosed at the next general meeting of the association; and</li> <li>(b) details of the committee’s decision are given to a member of the association, if requested by the member. S 70C(4).</li> </ul> <p>If there are not enough management committee members to form a quorum to consider a matter because of s 70C(1)—</p>

	<p>(a) one or more committee members, including the members who have a material personal interest in the matter, may call a general meeting; and</p> <p>(b) the general meeting may pass a resolution to deal with the matter: s 70C(5).</p>
<i>Associations Incorporation Act 1985 (SA)</i>	<p>A member of the committee of an incorporated association who has any direct or indirect pecuniary interest in a contract, or proposed contract, with the association must not take part in any decision of the committee with respect to that contract (but may, subject to complying with the provisions of this Division, take part in any deliberations with respect to that contract): s 32(1).</p> <p>Section 32(1) does not apply in respect of a pecuniary interest—</p> <p>(a) that exists only by virtue of the fact that the member of the committee is a member of a class of persons for whose benefit the association is established; or</p> <p>(b) that the member of the committee has in common with all or a substantial proportion of the members of the association: s 32(2).</p>
<i>Associations Incorporation Reform Act 2012 (Vic)</i>	<p>A member of the committee of an incorporated association who has a material personal interest in a matter being considered at a committee meeting must not—</p> <p>(a) be present while the matter is being considered at the meeting; or</p> <p>(b) vote on the matter: s 81(1)</p> <p>Section 81(1) does not apply in respect of a material personal interest—</p> <p>(a) that exists only because the member belongs to a class of person for whose benefit the association is established; or</p> <p>(b) that the member has in common with all, or a substantial proportion of, the members of the association.</p> <p>If there are not enough committee members to form a quorum to consider a matter because of s 81(1)—</p> <p>(a) one or more committee members (including those who have a material personal interest in the matter) may call a general meeting; and</p> <p>(b) the general meeting may pass a resolution to deal with the matter: s 81(3).</p>
<i>Associations Incorporation Act 2015 (WA)</i>	<p>A member of the management committee of an incorporated association who has a material personal interest in a matter being considered at a meeting of the management committee must not —</p> <p>(a) be present while the matter is being considered at the meeting; or</p> <p>(b) vote on the matter: s 43(1).</p> <p>Subsection (1) does not apply in respect of a material personal interest —</p> <p>(a) that exists only because the member belongs to a class of person for whose benefit the association is established; or</p>

	<p>(b) that the member has in common with all, or a substantial proportion of, the members of the association: s 43(2).</p> <p>If there are not enough management committee members to form a quorum to consider a matter because of subsection (1) —</p> <p>(a) one or more committee members (including those who have a material personal interest in the matter) may call a general meeting; and</p> <p>(b) the general meeting may pass a resolution to deal with the matter: s 43(3).</p>
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### Misuse/improper use of position

ACNC Reg	Duty not to misuse the responsible entity's position: reg 45.25(2)(c)
Corps Act	A director, secretary, other officer or employee of a corporation must not improperly use their position to: (a) gain an advantage for themselves or someone else; or (b) cause detriment to the corporation: s 182(1)
Co-operatives National Law*	A director, secretary, other officer or employee of a co-operative must not improperly use their position to: (a) gain an advantage for themselves or someone else; or (b) cause detriment to the co-operative: s 194(1)
<i>Co-operatives Act 2009</i> (WA)	A director, secretary, other officer or employee of a co-operative must not improperly use their position to — (a) gain an advantage for themselves or someone else; or (b) cause detriment to the co-operative: s 209(1).
<i>Associations Incorporation Act 1991</i> (ACT)	An officer of an incorporated association must not improperly use the officer's position to— (a) gain an advantage for the officer or another person; or (b) cause detriment to the association: s 66C
<i>Associations Incorporation Act 2009</i> (NSW)	A committee member of an association who uses his or her position as a committee member dishonestly with the intention of directly or indirectly: (a) gaining an advantage for himself or herself or for any other person, or (b) causing detriment to the association, is guilty of an offence: s 33

<i>Associations Act 2003</i> (NT)	An officer or employee of an incorporated association must not make improper use of his or her position as an officer or employee of the association so as to gain, directly or indirectly, a pecuniary benefit or material advantage for himself or herself or another person or so as to cause a detriment to the association: s 33(3).
<i>Associations Incorporation Act 1981</i> (Qld)	An officer of an incorporated association must not improperly use the officer's position to— (a) gain, directly or indirectly, a pecuniary benefit or material advantage for the officer or another person; or (b) cause detriment to the association: s 70G.
<i>Associations Incorporation Act 1985</i> (SA)	An officer or employee of an incorporated association must not make improper use of his or her position as such an officer or employee so as to gain, directly or indirectly, any pecuniary benefit or material advantage for himself or herself or any other person, or so as to cause a detriment to the association: s 39A(3).
<i>Associations Incorporation Reform Act 2012</i> (Vic)	An office holder of an incorporated association must not make improper use of that office— (a) to gain an advantage for himself or herself or any other person; or (b) to cause detriment to the association: s 83(2).
<i>Associations Incorporation Act 2015</i> (WA)	An officer of an incorporated association must not improperly use his or her position to — (a) gain an advantage for the officer or another person; or (b) cause detriment to the association: s 46.

\*The Co-operatives National Law is set out in the Appendix to the *Co-operatives (Adoption of National Law) Act 2012* (NSW). As well as its adoption in NSW, it has been adopted by the ACT by *Co-operatives National Law (ACT) Act 2017* (ACT), by the Northern Territory under *Co-operatives (National Uniform Legislation) Act 2015* (NT), by Queensland under *Co-operatives National Law Act 2020* (Qld), by South Australia under *Co-operatives National Law (South Australia) Act 2013* (SA), by Tasmania under *Co-operatives National Law (Tasmania) Act 2015* (Tas), and by Victoria under the *Co-operatives National Law Application Act 2013* (Vic).

### **Misuse/improper use of information**

ACNC Reg	Duty not to misuse information obtained in the performance of the responsible entity's duties as a responsible entity of the registered entity: reg 45.25(2)(d)
Corps Act	A person who obtains information because they are, or have been, a director or other officer or employee of a corporation must not improperly use the information to: (a) gain an advantage for themselves or someone else; or (b) cause detriment to the corporation: s 183(1).  Note 1 to s 183(1) states that this duty continues after the person stops being an officer or employee of the corporation.

Co-operatives National Law*	<p>A person who obtains information because they are, or have been, a director or other officer or employee of a co-operative must not improperly use the information to: (a) gain an advantage for themselves or someone else; or (b) cause detriment to the co-operative: s 195(1)</p> <p>The duty under s 195(1) continues after the person stops being a director or other officer or employee of the co-operative: s 195(2).</p>
<i>Co-operatives Act 2009</i> (WA)	<p>A person who obtains information because they are, or have been, a director or other officer or employee of a co-operative must not improperly use the information to — (a) gain an advantage for themselves or someone else; or (b) cause detriment to the co-operative: s 210(1).</p> <p>The duty under s 210(1) continues after the person stops being a director or other officer or employee of the co-operative: s 210(2).</p>
<i>Associations Incorporation Act 1991</i> (ACT)	<p>This section applies if a person obtains information because the person is, or has been, an officer of an incorporated association: s 66D(1).</p> <p>The person must not improperly use the information to— (a) gain an advantage for the person or another person; or (b) cause detriment to the association: s66D(2)</p>
<i>Associations Incorporation Act 2009</i> (NSW)	<p>A committee member or former committee member of an association who uses information obtained as a committee member dishonestly with the intention directly or indirectly of: (a) gaining an advantage for himself or herself or for any other person, or (b) causing detriment to the association, is guilty of an offence: s 32</p>
<i>Associations Act 2003</i> (NT)	<p>An officer or employee of an incorporated association, or former officer or employee of an incorporated association, must not make improper use of information acquired by virtue of his or her position in the association so as to gain, directly or indirectly, a pecuniary benefit or material advantage for himself or herself or another person or so as to cause a detriment to the association: s 33(2)</p>
<i>Associations Incorporation Act 1981</i> (Qld)	<p>A person who obtains information because the person is, or has been, an officer of an incorporated association must not improperly use the information to—  (a) gain, directly or indirectly, a pecuniary benefit or material advantage for the person or another person; or  (b) cause detriment to the association: s 70H.</p>
<i>Associations Incorporation Act 1985</i> (SA)	<p>An officer or employee of an incorporated association, or former officer or employee of an incorporated association, must not make improper use of information acquired by virtue of his or her position in the association so as to gain, directly or indirectly, any pecuniary benefit or material advantage for himself or herself or any other person, or so as to cause a detriment to the association: s 39A(2)</p>

<i>Associations Incorporation Reform Act 2012 (Vic)</i>	An office holder or former office holder of an incorporated association must not make improper use of information acquired by virtue of holding that office— (a) to gain an advantage for himself or herself or any other person; or (b) to cause detriment to the association: s 83(1)
<i>Associations Incorporation Act 2015 (WA)</i>	A person who obtains information because the person is, or has been, an officer of an incorporated association must not improperly use the information to — (a) gain an advantage for the person or another person; or (b) cause detriment to the association: s 47

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