

FORM 13

This form is effective from 1 July 2026

Application for declaration of an association's financial tier

Associations Incorporation Act 2015 s 64 and 65

Please read this information before completing this form

ABOUT THIS FORM

Use this application form to apply for a declaration to be made about the incorporated association's tier under the *Associations Incorporation Act 2015* (the Act).

Lodgement period

This form must be submitted no later than three months after the end of financial reporting period that the change of revenue occurred in.

FEE

Please refer to [Associations fees forms and online transactions](#) page for current application fees. GST is not payable on these fees.

If you lodge this form by post or email, you will be emailed a Payment Number (PN) to make payment by BPAY or a credit card through our secure online payment portal.

HOW TO LODGE

You can lodge your completed form:

In person:

Customer Service
Level 1, Mason Bird Building
303 Sevenoaks Street, CANNINGTON

Hours: 8:30 am to 4:30 pm (weekdays)

By post:

Associations and Charities
Department of Local Government,
Industry Regulation and Safety
Locked Bag 14
CLOISTERS SQUARE PERTH WA 6850

Email:

associations@lgirs.wa.gov.au

WHAT HAPPENS NEXT

- Your form will be reviewed. You will be notified if further information is required.
- Forms may not be processed if they are incomplete or incorrectly completed; or submitted without the required payment and is not accompanied by the necessary supporting documents.
- You will be sent confirmation if a declaration is made. If a declaration is not made, you will receive written notification of the reasons.
- If any change in the information you have provided in this form occurs, please notify us as soon as possible.

RELATED INFORMATION

After an incorporated association's financial year ends, it is required to prepare financial statements for that period.

If the association's classified as either a Tier 2 or Tier 3 must have their financial statements professionally reviewed or audited. The financial statements together with the reviewer or auditors report must then be presented to members at the association's annual general meeting.

When an unexpected increase revenue causes the association's Tier classification to change, the association can apply for a declaration to be made. The declaration enables the association to prepare its financial statements according to the reporting requirements of its usual tier classification.

RELATED INFORMATION (continued)

An application for a declaration to be made will be considered, taking into account, but not limited to, the following criteria:

- whether the increase of revenue was a result of an unusual or one-off event.
- whether any other requirement for audit e.g., audit provision in rules or requirement of other legislation or regulatory agency.
- if in receipt of grant funding, the amount of grant funding and requirement for audit by funding agency.
- whether a decision to review or audit the accounts was made by the association's members.

Detailed information about the financial requirements of the Act is available from our [Associations financial reporting](#) webpage and the [Accounts and Auditing chapter](#) in our Inc: A Guide for Incorporated Associations in WA.

CONTACT

Telephone **1300 30 40 74 or (08) 6552 9300** (8:30 am to 4:30 pm weekdays)

Email associations@lgirs.wa.gov.au

Website www.lgirs.wa.gov.au/associations



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OFFICE USE ONLY

1. INCORPORATED ASSOCIATION PARTICULARS

Name of the incorporated association

Write the name exactly as it appears on the certificate of incorporation.

Incorporated Association Registration Number (IARN)

The association's registration number starts with A followed by 7 numbers and a letter. It is not the ABN.

2. TIER INFORMATION

The financial year end that this declaration applies to is (DD/MM/YYYY)

The Tier classification that the association wants to be declared as is:

- Tier 1 with revenue under \$500,000.
- Tier 2 with revenue between \$500,000 and \$3,000,000.

What was (or will be) the total revenue for the association in the following reporting periods?

Estimate the revenue if it is in the future. Do not include cents.

	Year	Total Revenue	
Previous reporting period		\$.00
Reporting period in which the unusual event occurred		\$.00
Following reporting period		\$.00

2. TIER INFORMATION *(continued)*

What was the unusual or non-recurring event that caused the increase of the association's revenue, and the amount of revenue received. For example, the association received a capital grant of \$100,000.

3. DECLARATION

Who must sign this form

To be completed by a committee member of the incorporated association named in this form or an individual authorised by the committee.

I declare that:

- I am authorised by the committee of the incorporated association named in this form to lodge this application and any accompanying documents under the *Associations Incorporation Act 2015*;
- the information in this form, and any supporting documents provided at the time or subsequently, are to the best of my knowledge and belief true, correct and complete; and
- I understand that it is an offence under section 177 of the *Associations Incorporation Act 2015* to make a false and misleading declaration in relation to this application.

Signature

Date signed

Full name

PRIVACY COLLECTION NOTICE

The Department of Local Government, Industry Regulation and Safety (LGIRS) collects the personal information you provide through this form to administer the *Associations Incorporation Act 2015* (WA), including assessing applications, processing notifications and maintaining regulatory information. For more information about how your personal information is handled, including disclosures and your privacy rights, please see the full [Privacy Collection Notice](#) on our website.

WHO SHOULD WE CONTACT IF THERE IS A QUERY WITH THIS FORM

Title

Given name

Surname

Email

Contact telephone

Mobile number

Address (*Street or PO Box*)

Suburb

State

Postcode