



After registration

Following registration under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (CATSI Act) there are several matters that members and directors need to be aware of, including action that needs to be taken.

References to the Registrar are to the Registrar of Aboriginal and Torres Strait Islander Corporations.

Key matters for a new corporation

1. The corporation must hold a **general meeting** of members within 3 months after the corporation is registered.
2. The corporation must hold an **annual general meeting** of members within 5 months after the end of its financial year.
3. The corporation must lodge **reports** with the Registrar within 6 months of the end of its financial year.
4. The corporation must set out its **name and Indigenous Corporation Number** on all public documents and negotiable instruments.
5. The details for the corporation included in the application for registration are formalised once the corporation is registered.

Registration provides a range of benefits to Aboriginal and Torres Strait Islander corporations, including access to training, guidance and other materials, and free services. Corporations registered under the CATSI Act also have obligations to support accountability and transparency to members as well as other stakeholders. This fact sheet sets out a corporation's requirements under the CATSI Act soon after incorporating. It is important that corporations understand and comply with all of the requirements under the CATSI Act. Visit ORIC's website for more information on what these are.

Once a corporation has been registered, its details and information are placed on the public register at oric.gov.au. The public register is an important vehicle for accountability and transparency providing access to all of a corporation's documents, other than exempt documents.



First financial year

The CATSI Act says that for new corporations registered between:

- a. July and December, their first financial year is from their date of registration to the next 30 June. For example, if a corporation is registered on 1 November 2026, its first financial year would be 1 November 2026 to 30 June 2027. These corporations will have a first financial year of less than 12 months unless they register on 1 July.
- b. January and June, their first financial year is from their date of registration to the 30 June after the next 30 June so they will have a first financial year of more than 12 months. For example, if a corporation is registered on 1 February 2026, its first financial year would be 1 February 2026 to 30 June 2027.

After its first financial year, a new corporation has a standard financial year (1 July to 30 June) unless it has an exemption.

Corporations transferring from another incorporation statute have a standard financial year for their first financial year under the CATSI Act (1 July to 30 June) unless:

- they came into existence after the most recent 1 July – in this case their first financial year under the CATSI Act would be from the day they came into existence until the next 30 June (i.e. less than 12 months)
- they have an exemption.

Meetings

Meetings are an important opportunity for members to receive information about the corporation's activities and performance, ask questions and consider any resolutions.

First general meeting

Newly registered corporations must hold a general meeting of members within 3 months of registration. All members recorded on the corporation's register of members must be invited.

Things the corporation might like to place on the agenda for the first general meeting include:

- membership update
- financial update, such as the receipt and expenditure of funds
- operations update, for example the:
 - appointment of any key staff
 - development of corporate documents such as strategies or plans
- planning of projects or initiatives
- appointing an auditor, when relevant.

Annual general meeting

An annual general meeting (AGM) of members must be held within 5 months after the end of each of the corporation's financial years.

Things your corporation might like to consider at your AGM include:

- reports submitted to the Registrar – for example the general report, and where relevant the financial report, auditor's report and/or directors' report
- election of directors
- appointment and remuneration of the auditor (where required).

Further information on general and annual general meetings can be found in ORIC's [Meetings for members fact sheet](#).

If the corporation was registered close to the end of the financial year, it can combine its first general meeting and AGM to avoid having to call 2 separate meetings within 5 months.

First directors' meeting

All corporations must prepare, and lodge reports each year unless they have an exemption from the Registrar. Timely and accurate reporting provides transparency for members and stakeholders.

For new corporations, the first financial year for their reports depends on the time of year that the corporation was registered under the CATSI Act.

The period for the first financial year for the purposes of preparing reports and holding its AGM starts on the day the corporation is registered and ends:

- on the next 30 June, for those registered between 1 July to 31 December. For example, if the corporation was registered on 6 July 2023, the period for the first financial year would be 6 July 2023 to 30 June 2024
- on the second 30 June, for those registered between 1 January to 30 June. For example, if the corporation was registered on 20 January 2023, the period for the first financial year would be 20 January 2023 to 30 June 2024.

While corporations registered between January and June do not need to lodge any reports until 31 December of the following year, the Registrar encourages them to lodge at least a general report by 31 December of the year in which they were registered – for example if a corporation was registered on 20 January 2023, a general report could be lodged for 20 January to 30 June 2023. See the [Registrar's position statement on Reporting](#).

The reports required for each corporation vary according to its registered size and income. Summaries of each of the reports required by corporations are outlined in ORIC's [Corporation size and reporting fact sheet](#) and [Corporation reporting guide](#).

Case study 1

ABC1 Aboriginal Corporation is a new corporation and was registered on 31 May 2024. It is registered as a small corporation, and has a standard financial year ending on 30 June. ABC1 Aboriginal Corporation will need to:

- hold a general meeting within 3 months of 31 May 2024
- hold an AGM by 30 November 2025 (within 5 months of the end of its first financial year)
- lodge a general report covering 13 months (i.e. 31 May 2024 to 30 June 2025) for the 2024-25 financial year by 31 December 2025.

Case study 2

ABC2 Aboriginal Corporation is a new corporation and was registered on 29 February 2024. It is registered as a medium corporation, and it also has a standard financial year ending on 30 June. ABC2 Aboriginal Corporation will need to:

- hold a general meeting within 3 months of 29 February 2024
- hold an AGM by 30 November 2025 (within 5 months of the end of its first financial year)
- lodge a general report for March to June 2024 (optional)
- lodge a general report, financial report and audit report for March to June 2024 and the 2024-25 financial year by 31 December 2025.

Note: if ABC2 Aboriginal Corporation chooses to lodge a general report early (for the period of March to June 2024) it does not need to report on that period in its general report required to be lodged by 31 December 2025. This is because ABC2 Aboriginal Corporation already reported on that period.



Case study 3

ABC3 Aboriginal Corporation is transferring in from another incorporation statute as a large corporation and is registered on 18 August 2024. If the corporation existed as of 1 July 2024, its first financial year will start from that date. If it did not exist, its first financial year will start on the day it came into existence. Its financial year is standard too, ending on 30 June. ABC3 Aboriginal Corporation will need to:

- hold a general meeting within 3 months of 18 August 2024
- hold an AGM by 30 November 2025 (within 5 months of the end of its first financial year)
- lodge a general, financial, audit and directors' report for the 2024-25 financial year by 31 December 2025.

Because ABC3 Aboriginal Corporation transferred from another incorporation statute, it needs to submit all relevant reporting to the Registrar for the 2024-25 financial year.

Case study 4

ABC4 Aboriginal Corporation is a new large corporation and is registered on 25 October 2024. It has a standard financial year that ends on 30 June. ABC4 Aboriginal Corporation will need to:

- hold a general meeting within 3 months of 25 October 2024
- hold an AGM within 5 months of 30 June 2025
- lodge a general, financial, audit and directors' report for the period starting on 25 October 2024 and ending on 30 June 2025 (its first financial year) by 30 December 2025.

Indigenous Corporation Number

Newly registered corporations are issued an Indigenous Corporation Number (ICN). Corporations must set out their name and ICN on all their public documents and negotiable instruments – for example the corporation's common seal (if the corporation has one).

If a corporation is registered as a large corporation, it must display its name and ICN prominently at its registered office. The corporation's name and ICN must also be displayed at every place at which it conducts business if that place is open to the public.

A corporation's name and ICN do not need to be displayed if the corporation is registered as a small or medium corporation.

For more information on ICNs see [oric.gov.au/ICN](https://www.oric.gov.au/ICN).

Formalising corporation details

On registration of a corporation, the details included in the application will be formalised. Specifically, a person specified in the application for registration:

- as a member becomes a member, and will be listed on the register of members
- as a director becomes a director, and their details will be available on the public register
- as a secretary or contact person becomes a secretary or contact person.

Also, on registration of a corporation, the address (if any) specified in the application for registration:

- of a corporation registered as large becomes the registered office
- of a corporation registered as medium or small becomes the document access address.

Some of the information in the application will be published on the public register available at [oric.gov.au](https://www.oric.gov.au). It is important to keep the details of the corporation up to date on the public register to ensure transparency for members and stakeholders. For example, corporations need to advise ORIC of changes to directors, secretaries and contact people within 28 days.

Corporations also need to advise ORIC within 28 days if the details of directors, secretaries and contact people change. There are change forms available on ORIC's website for this purpose, alternatively changes can be made via the online portal (<https://online.oric.gov.au>).

Failure to comply

Failing to comply with these requirements may result in regulatory action. For further information on the regulatory powers available to the Registrar, please see ORIC's website.

Important notice

Please note that this fact sheet is a summary giving you basic information about the CATSI Act. It does not cover the whole of the relevant law regarding these powers, and it is not a substitute for professional advice. Omission of any matter in this fact sheet strategy will not relieve a corporation or its officers from any penalty incurred by failing to comply with any statutory obligations within the laws we administer.

You should also note that because this fact sheet is providing a plain language legal summary, it might include some generalisations about the application of the law. Some provisions of the law referred to have exceptions or important qualifications. In most cases your circumstances must be taken into account when determining how the law applies to you.

Useful resources

ORIC fact sheets:

- [Corporation size and reporting](#)
- [Meetings for members](#)
- [Meetings for directors](#)

Use ORIC's [Healthy corporation checklist](#) to check if your corporation is complying with requirements under the CATSI Act.

A summary of each of the reports required by corporations is outlined in ORIC's Corporation reporting guide.

The quickest way to lodge information with ORIC to update your corporation records is through the <https://mycorp.oric.gov.au> website.

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Australian Government
Office of the Registrar of
Indigenous Corporations

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Strong corporations,
Strong communities,
Strong people

