

## A GUIDE TO Public Officers in Strata

### Who and what is a public officer?

A public officer is a company's representative to the Australian Tax Office (ATO) and is responsible for the company's obligations under Section 252 of the [INCOME TAX ASSESSMENT ACT 1936](#). The public officer is responsible for the company complying with taxation requirements and is also liable for the same penalties as the company if there are any violations.

A company only ever has one public officer at a time who needs to:

- be at least 18 years of age
- ordinarily reside in Australia, and
- be capable of understanding the nature of the person's appointment as the public officer of the company.

For a strata company, the public officer does not need to be a member of the strata council, nor an owner of the strata company.

### When does a strata company need to appoint a public officer?

A public officer does not need to be appointed as part of the registration of a strata/survey-strata plan. However, the ATO must be notified of an appointment within 3 months of the strata company carrying on a business or deriving income. (eg: raising levies).

**The penalties for not doing this are severe and accumulate by one ATO penalty unit each day. If the person acting as public officer changes the ATO must be notified within 28 days of the change or the same penalties can apply.**

### How does a strata company appoint a public officer?

Ordinarily a resolution is passed at a meeting of the strata council appointing the public officer. The appointed person needs to sign a form consenting to act as the strata company's public officer and this form should be stored with the strata records.

Once consent has been obtained, a 'Change of registration details' form needs to be sent to the ATO informing them of the appointment. This form needs to contain information sufficient to identify the individual on the ATO's records (ie: personal TFN, DOB, residential address etc).

## What are your strata company's options?

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