

What is a legal entity?



LEGAL ENTITIES ARE:

- Associations – incorporated under the *Associations Incorporation Act 1985* (have "Inc" after their name)
- Local Government – under *Local Government Act 1999*
- Corporations/companies under the *Corporations Act 2001* – have a unique ACN and are represented by "Pty", "Pty Ltd" or "Ltd" following the company name
- State Government organisations (with the legal entity being the relevant Minister)
- Individuals (also known as natural persons)
- Partnership (made up of two or more individuals)
- Trustees on behalf of a trust (e.g. **John Smith** as Trustee for the Smith Family Trust)
- Australian Universities established through specific Commonwealth or State legislation
- Organisations established through a specific piece of Commonwealth or State legislation

WHAT IS **NOT** A LEGAL ENTITY?

- An unincorporated association or group
- Businesses/business names
- Some private schools - some schools are incorporated or are companies, however many are not.
- Public Schools are NOT a legal entity, the contract would be with the Minister of Education and Child Development, which is a legal entity
- A trust (e.g. Smith Family Trust)

This is intended as a guide only. If your circumstances are not listed above and you wish to discuss your eligibility, please forward an email to dewnrnrmprogram@sa.gov.au or call 8463 7883 or contact your Accountant.