

## DEPARTMENT OF THE TREASURY

**A New Tax System (Goods and Services Tax) Amendment Regulations 2009 (No. 1) Select Legislative Instrument 2009 No. 29 [F2009L00679]**

*A New Tax System (Goods and Services Tax) Act 1999*

Made 25/02/09  
Tabled 10/03/09 S 10/03/09 HR

**Summary** Amend the Principal Regulations to define the supply of certain automatic teller machine services as a 'financial supply'.

**A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2009 (No.2) under section 81-5 of A New Tax System (Goods and Services Tax) Act 1999 [F2009L02436]**

*A New Tax System (Goods and Services Tax) Act 1999*

Made 15/06/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies those taxes, fees and charges that are excluded from the scope of the goods and services tax base.

**A New Tax System (Goods and Services Tax) (Exempt Taxes, Fees and Charges) Determination 2009 (No. 1) under s. 81-5 of the A New Tax System (Goods and Services Tax) Act 1999 [F2008L04667]**

*A New Tax System (Goods and Services Tax) Act 1999*

Made 08/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Specifies those taxes, fees and charges that are excluded from the scope of the goods and services tax base.

**A New Tax System (Goods and Services Tax) Margin Scheme Valuation Requirements Determination MSV 2009/1 under subsection 75-35(1) of the A New Tax System (Goods and Services Tax) Act 1999 [F2009L03954]**

*A New Tax System (Goods and Services Tax) Act 1999*

Made 14/10/09  
Tabled 26/10/09 S 26/10/09 HR

**Summary** Specifies requirements for making valuations for the purposes of the margin scheme in Division 75 of the Act.

**A New Tax System (Wine Equalisation Tax) Amendment Regulations 2009 (No. 1)**  
**Select Legislative Instrument 2009 No. 234**  
**[F2009L03358]**

*A New Tax System (Wine Equalisation Tax) Act 1999*

Made 07/09/09  
 Tabled 14/09/09 S 14/09/09 HR

**Summary** Amend the definition of 'grape wine product' in the principal Regulations.

**Accounting Standard AASB 1: First-Time Adoption of Australian Accounting Standards**  
**[F2009L02508]**

*Corporations Act 2001*

Made 21/05/09  
 Tabled 11/08/09 S 11/08/09 HR

**Summary** Remakes a previous Accounting Standard.

**Accounting Standard AASB 1048 : Interpretation and Application of Standards**  
**[F2009L01113]**

*Corporations Act 2001*

Made 05/03/09  
 Tabled 12/05/09 S 12/05/09 HR

**Summary** Provides a revised listing of Urgent Issues Group and AASB Interpretations that apply to annual reporting periods ending on or after 31 March 2009.

**Accounting Standard AASB 1048 : Interpretation and Application of Standards**  
**[F2008L04547]**

*Corporations Act 2001*

Made 24/09/08  
 Tabled 03/02/09 S 03/02/09 HR

**Summary** Provides a revised listing of Urgent Issues Group and AASB Interpretations that apply to annual reporting periods ending on or after 30 September 2008.

**Accounting Standard AASB 2008-11 : Amendments to Australian Accounting Standard — Business Combinations Among Not-for-Profit Entities**  
**[AASB 3]**  
**[F2008L04575]**

*Corporations Act 2001*

Made 13/11/08  
 Tabled 03/02/09 S 03/02/09 HR

**Summary** Amends AASB Accounting Standard AASB 3 so that it applies to business combinations among not-for-profit entities.

**Accounting Standard AASB 2008-12 : Amendments to Australian Accounting Standards — Reclassification of Financial Assets — Effective Date and Transition**  
**[AASB 7, AASB 139 and AASB 2008-10]**  
**[F2009L01105]**

*Corporations Act 2001*

Made 18/12/08  
 Tabled 12/05/09 S 12/05/09 HR

**Summary** Makes clarifying amendments to three Accounting Standards concerning reclassification of financial assets.

**Accounting Standard AASB 2008-13 :  
Amendments to Australian Accounting Standards  
Arising from Interpretation 17 — Distributions of  
Non-Cash Assets to Owners  
[AASB 5 and AASB 110]  
[F2009L01106]**

*Corporations Act 2001*

Made 18/12/08  
Tabled 12/05/09 S 13/05/09 HR

**Summary** Amends two Accounting Standards concerning the distribution of non-cash assets to owners.

**Accounting Standard AASB 2009-3: Amendments  
to Australian Accounting Standards — Embedded  
Derivatives  
[F2009L01636]**

*Corporations Act 2001*

Made 22/04/09  
Tabled 13/05/09 S 13/05/09 HR

**Summary** Makes amendments to an Accounting Standard concerning embedded derivatives.

**Accounting Standard AASB 2009-1: Amendments  
to Australian Accounting Standards — Borrowing  
Costs of Not-for-Profit Public Sector Entities  
[F2009L01637]**

*Corporations Act 2001*

Made 22/04/09  
Tabled 13/05/09 S 13/05/09 HR

**Summary** Makes amendments to a number of Accounting Standards concerning borrowing costs of not-for-profit public sector entities.

**Accounting Standard AASB 2009-4 : Amendments  
to Australian Accounting Standards arising from  
the Annual Improvements Project  
[AASB2 and AASB 138 and AASB Interpretations  
9 & 16]  
[F2009L02366]**

*Corporations Act 2001*

Made 21/05/09  
Tabled 18/06/09 S 18/06/09 HR

**Summary** Makes amendments to a number of Accounting Standards as a consequence of the Annual Improvements Project.

**Accounting Standard AASB 2009-2: Amendments  
to Australian Accounting Standards — Improving  
Disclosures about Financial Instruments  
[F2009L01638]**

*Corporations Act 2001*

Made 22/04/09  
Tabled 13/05/09 S 13/05/09 HR

**Summary** Makes amendments to a number of Accounting Standards concerning improving disclosures about financial instruments.

**Accounting Standard AASB 2009-5 : Further  
Amendments to Australian Accounting Standards  
arising from the Annual Improvements Project  
[AASB 5, 6 101, 107, 117, 118, 136 & 139]  
[F2009L02367]**

*Corporations Act 2001*

Made 21/05/09  
Tabled 18/06/09 S 18/06/09 HR

**Summary** Makes amendments to a number of Accounting Standards as a consequence of the Annual Improvements Project.

**Accounting Standard AASB 2009-6: Amendments to Australian Accounting Standards [F2009L02729]**

*Corporations Act 2001*

Made 25/06/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Makes consequential amendments to a number of Accounting Standards as a result of changes to AASB 101 Presentation of Financial Statements.

**Accounting Standard AASB 2009-9: Amendments to Australian Accounting Standards — Additional Exemptions for First-time Adopters [F2009L03966]**

*Corporations Act 2001*

Made 24/09/09  
Tabled 29/10/09 S 29/10/09 HR

**Summary** Amends the principal Standard as a consequence of changes made by the International Accounting Standards Board.

**Accounting Standard AASB 2009-7: Amendments to Accounting Standards [AASB 5, 7, 107, 112, 136 & 139 and Interpretation 17] [F2009L02730]**

*Corporations Act 2001*

Made 25/06/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Corrects errors made by previously issued Accounting Standards.

**Accounting Standard AASB 2009-10: Amendment to Australian Accounting Standards — Classification of Rights Issues [AASB 132] [F2009L04126]**

*Corporations Act 2001*

Made 20/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Amends provisions in the principal Accounting Standard concerning the classification of rights issues.

**Accounting Standard AASB 2009-8: Amendments to Australian Accounting Standards — Group Cash-settled Share-based Payment Transactions [AASB 2] [F2009L03332]**

*Corporations Act 1989*

Made 24/07/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Amends Accounting Standard AASB 2 Share-Based Payment.

**ASIC Class Order [CO 09/27] [F2009L00869]**

*Corporations Act 2001*

Made 05/03/09  
Tabled 10/03/09 S 10/03/09 HR

**Summary** Amends two Principal Class Orders with respect to the regulation and issuing of ASX Quoted Assets products.

**ASIC Class Order [CO 09/38]  
[F2009L02080]**

*Corporations Act 2001*

Made 22/05/09  
Tabled 15/06/09 S 04/06/09 HR

**Summary** Revokes a previous Class Order.

**ASIC Class Order [CO 09/210]  
[F2009L02718]**

*Corporations Act 2001*

Made 07/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies relief for superannuation fund trustees who provide personal advice to fund members.

**ASIC Class Order [CO 09/39]  
[F2009L02077]**

*Legislative Instruments Act 2003*

Made 25/05/09  
Tabled 15/06/09 S 28/05/09 HR

**Summary** Removes the ban on covered short selling.

**ASIC Class Order [CO 09/339]  
[F2009L01831]**

*Corporations Act 2001*

Made 13/05/09  
Tabled 15/06/09 S 25/05/09 HR

**Summary** Specifies ASIC requirements for internal dispute resolution procedures in relation to Australian financial service licensees and others.

**ASIC Class Order [CO 09/68]  
[F2009L02435]**

*Corporations Act 2001*

Made 12/06/09  
Tabled 22/06/09 S 22/06/09 HR

**Summary** Provides conditional prospectus and product disclosure statement relief for securities and interests that are offered in certain foreign regulated takeovers.

**ASIC Class Order [CO 09/340]  
[F2009L01833]**

*Corporations Act 2001*

Made 13/05/09  
Tabled 15/06/09 S 25/05/09 HR

**Summary** Approves certain external dispute resolution schemes.

**ASIC Class Order [CO 09/69]  
[F2009L02437]**

*Corporations Act 2001*

Made 12/06/09  
Tabled 22/06/09 S 22/06/09 HR

**Summary** Provides relief from Australian financial services licence and prospectus and product disclosure statement requirements in relation to foreign regulated control transactions.

**ASIC Class Order [CO 09/393]  
[F2009L02048]**

***Corporations Act 2001  
Legislative Instruments (Transitional Provisions and  
Consequential Amendments) Act 2003***

Made 19/05/09  
Tabled 15/06/09 S 25/05/09 HR

**Summary** Approves an external dispute resolution scheme.

**ASIC Class Order [CO 09/459]  
[F2009L02441]**

***Corporations Act 2001***

Made 12/06/09  
Tabled 22/06/09 S 22/06/09 HR

**Summary** Amends section 611 of the Act to specify an exemption from the takeovers provisions for acquisitions in an accelerated rights issue.

**ASIC Class Order [CO 09/422]  
[F2009L02160]**

***Corporations Act 2001***

Made 28/05/09  
Tabled 15/06/09 S 15/06/09 HR

**Summary** Corrects a typographical error in a ASIC Class Order [CO 07/429].

**ASIC Class Order [CO 09/462]  
[F2009L02445]**

***Corporations Act 2001***

Made 12/06/09  
Tabled 22/06/09 S 22/06/09 HR

**Summary** Amends a previous Class Order which specifies relief for placements of interests in registered schemes that are listed on the financial market of the ASX Limited and certain foreign markets.

**ASIC Class Order [CO 09/425]  
[F2009L02440]**

***Corporations Act 2001***

Made 15/06/09  
Tabled 22/06/09 S 22/06/09 HR

**Summary** Exempts issuers of shares who offer a share purchase plan from the disclosure provisions of Chapter 6D of the Act.

**ASIC Class Order [CO 09/465]  
[F2009L02438]**

***Corporations Act 2001***

Made 15/06/09  
Tabled 22/06/09 S 22/06/09 HR

**Summary** Amends cross-references in other Class Orders to reflect Class Order amendments.

**ASIC Class Order [CO 09/437]  
[F2009L02695]**

***Corporations Act 2001***

Made 02/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies relief for fund trustees from the requirement to provide exit statements in certain circumstances.

**ASIC Class Order [CO 09/532]  
[F2009L02723]**

*Corporations Act 2001*

Made 08/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Amends the definition of Lead Regulator in Class Order [02/319].

**ASIC Class Order [CO 09/728]  
[F2009L03728]**

*Corporations Act 2001*

Made 30/09/09  
Tabled 26/10/09 S 19/10/09 HR

**Summary** Extends the period of operation of Class Order [CO08/1] by four months.

**ASIC Class Order [CO 09/552]  
[F2009L03603]**

*Corporations Act 2001*

Made 09/09/09  
Tabled 26/10/09 S 19/10/09 HR

**Summary** Specifies relief for registered schemes from requirements concerning amendment of a scheme's constitution.

**ASIC Class Order [CO 09/774]  
[F2009L03613]**

*Corporations Act 2001*

Made 18/09/09  
Tabled 26/10/09 S 19/10/09 HR

**Summary** Specifies an exemption from subsection 1020B(2) of the Act which deals with short selling to hedge risk.

**ASIC Class Order [CO 09/626]  
[F2009L03131]**

*Corporations Act 2001*

Made 06/08/09  
Tabled 11/08/09 S 12/08/09 HR

**Summary** Amends two principal Class Orders concerning the lodgement of opt-in or opt-out notices by foreign-controlled small proprietary companies.

**ASIC Class Order [CO 09/01051]  
[F2009L00021]**

*Corporations Act 2001*

Made 05/01/09  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Provides that certain types of financial transactions do not have to comply with the prohibition on short selling.

**ASIC Class Order [CO 09/702]  
[F2009L03604]**

*Corporations Act 2001*

Made 09/09/09  
Tabled 26/10/09 S 19/10/09 HR

**Summary** Amends Class Order [CO 05/566] to ensure consistency with Class Order [CO 09/552].

**ASIC Class Order [CO 09/01052]  
[F2009L00020]**

*Corporations Act 2001*

Made 05/01/09  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Amends the Principal Order, which prohibits certain forms of short selling.

**Auditing Standard ASA 101 : Preamble to Australian Auditing Standards [F2009L04062]**

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies interpretive and other matters for use in conjunction with other Auditing Standards.

**Auditing Standard ASA 210: Agreeing the Terms of Audit Engagements [F2009L04078]**

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to agreements about an auditor's terms of engagement.

**Auditing Standard ASA 102: Compliance with Ethical Requirements when Performing Audits, Reviews and Other Assurance Engagements [F2009L04059]**

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to the ethical requirements of auditors.

**Auditing Standard ASA 220: Quality Control for an Audit of a Financial Report and Other Historical Financial Information [F2009L04066]**

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to quality control procedures for an audit.

**Auditing Standard ASA 200: Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Australian Auditing Standards [F2009L04064]**

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to the responsibilities of an independent auditor.

**Auditing Standard ASA 230: Audit Documentation [F2009L04074]**

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibility to prepare audit documentation.



**Auditing Standard ASA 240: The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report**  
[F2009L04075]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities relating to fraud in an audit.

**Auditing Standard ASA 265: Communicating Deficiencies in Internal Control to Those Charged with Governance and Management**  
[F2009L04068]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities to communicate deficiencies in internal control in an audit.

**Auditing Standard ASA 250: Consideration of Laws and Regulations in an Audit of a Financial Report**  
[F2009L04105]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities to consider laws and regulations in an audit.

**Auditing Standard ASA 300: Planning an Audit of a Financial Report**  
[F2009L04077]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities to plan an audit of a financial report.

**Auditing Standard ASA 260: Communication with Those Charged with Governance**  
[F2009L04067]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities to communicate with those charged with governance in an audit.

**Auditing Standard ASA 315: Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment**  
[F2009L04079]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities to identify and assess the risks of material misstatement in an audit.

**Auditing Standard ASA 320: Materiality in Planning and Performing an Audit**  
[F2009L04080]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities to apply the concept of materiality in planning and performing an audit.

**Auditing Standard ASA 450: Evaluation of Misstatements Identified during the Audit**  
[F2009L04083]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities to evaluate the effect of misstatements on an audit.

**Auditing Standard ASA 330: The Auditor's Responses to Assessed Risks**  
[F2009L04081]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities to design and implement responses to the assessed risks of material misstatement in a financial report.

**Auditing Standard ASA 500: Audit Evidence**  
[F2009L04084]

*Corporations Act 2001*

Made 27/10/09  
Tabled 17/11/09 S 17/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities regarding the design and performance of audit procedures.

**Auditing Standard ASA 402: Audit Considerations Relating to an Entity Using a Service Organisation**  
[F2009L04082]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities to obtain appropriate audit evidence when a user entity uses the services of a service organisation.

**Auditing Standard ASA 501: Audit Evidence—Specific Considerations for Inventory and Segment Information**  
[F2009L04085]

*Corporations Act 2001*

Made 27/10/09  
Tabled 18/11/09 S 18/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities regarding aspects of inventory and segment information in an audit.

**Auditing Standard ASA 502: Audit Evidence —  
Specific Considerations for Litigation and Claims**  
[F2009L04086]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to obtaining of audit evidence.

**Auditing Standard ASA 520: Analytical  
Procedures**  
[F2009L04090]

*Safety, Rehabilitation and Compensation Act 1988*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities regarding the use of analytical procedures in an audit.

**Auditing Standard ASA 505: External  
Confirmations**  
[F2009L04088]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities regarding the use of external confirmation procedures to obtain audit evidence.

**Auditing Standard ASA 530: Audit Sampling**  
[F2009L04091]

*Corporations Act 2001*

Made 19/11/09  
Tabled 19/11/09 S 19/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities regarding audit sampling.

**Auditing Standard ASA 510: Initial Audit  
Engagements—Opening Balances**  
[F2009L04089]

*Corporations Act 2001*

Made 27/10/09  
Tabled 18/11/09 S 18/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities regarding opening balances in an initial audit engagement.

**Auditing Standard ASA 540: Auditing Accounting  
Estimates, Including Fair Value Accounting  
Estimates, and Related Disclosures**  
[F2009L04092]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to accounting estimates in an audit.

**Auditing Standard ASA 550: Related Parties**  
[F2009L04093]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to related party transactions and relationships in an audit.

**Auditing Standard ASA 560: Subsequent Events**  
[F2009L04094]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities regarding subsequent events in an audit.

**Auditing Standard ASA 570: Going Concern**  
[F2009L04095]

*Corporations Act 2001*

Made 27/10/09  
Tabled 17/11/09 S 17/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities regarding the use of the going concern assumption in the preparation of a financial report.

**Auditing Standard ASA 580: Written Representations**  
[F2009L04096]

*Corporations Act 2001*

Made 27/10/09  
Tabled 17/11/09 S 17/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities to obtain written representations from management.

**Auditing Standard ASA 600: Special Considerations—Audits of a Group Financial Report (Including the Work of Component Auditors)**  
[F2009L04097]

*Corporations Act 2001*

Made 27/10/09  
Tabled 19/11/09 S 19/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities regarding group audits.

**Auditing Standard ASA 610: Using the Work of Internal Auditors**  
[F2009L04098]

*Corporations Act 2001*

Made 27/10/09  
Tabled 17/11/09 S 17/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities regarding the work of internal auditors.

**Auditing Standard ASA 620: Using the Work of an Auditor's Expert**  
[F2009L04099]

*Corporations Act 2001*

Made 27/10/09  
Tabled 19/11/09 S 19/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities regarding the use of the work of an expert.

**Auditing Standard ASA 706: Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report**  
[F2009L04102]

*Corporations Act 2001*

Made 27/10/09  
Tabled 18/11/09 S 18/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibilities regarding the preparation of the independent auditor's report.

**Auditing Standard ASA 700: Forming an Opinion and Reporting on a Financial Report**  
[F2009L04100]

*Corporations Act 2001*

Made 27/10/09  
Tabled 17/11/09 S 17/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibility to form an opinion on the financial report.

**Auditing Standard ASA 710: Comparative Information—Corresponding Figures and Comparative Financial Reports**  
[F2009L04103]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to comparative information in an audit.

**Auditing Standard ASA 705: Modifications to the Opinion in the Independent Auditor's Report**  
[F2009L04101]

*Corporations Act 2001*

Made 27/10/09  
Tabled 18/11/09 S 18/11/09 HR

**Summary** Specifies requirements relating to an auditor's responsibility to modify the auditor's opinion on the financial report.

**Auditing Standard ASA 720: The Auditor's Responsibilities Relating to Other Information in Documents Containing an Audited Financial Report**  
[F2009L04104]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to other information in documents containing an audited financial report.

**Auditing Standard ASA 800: Special Considerations—Audits of Financial Reports Prepared in Accordance with Special Purpose Frameworks**  
[F2009L04106]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to special considerations in the application of the Australian Auditing Standards to an audit of a financial report prepared in accordance with a special purpose framework.

**Australian Prudential Regulation Authority (Commonwealth Costs) Determination 2009 under paragraph 50(1)(b) of the Australian Prudential Regulation Authority Act 1998**  
[F2009L02649]

*Australian Prudential Regulation Authority Act 1998*

Made 01/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies the amount of levy revenue that is allocated to the Australian Securities and Investments Commission and the Australian Taxation Office in 2009-10.

**Auditing Standard ASQC 1: Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements**  
[F2009L04063]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to an audit firm's responsibilities for quality control.

**Australian Prudential Regulation Authority (Confidentiality) Determination No. 14 of 2008 under s. 57 of the Australian Prudential Regulation Authority Act 1998**  
[F2008L04744]

*Australian Prudential Regulation Authority Act 1998*

Made 18/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Provides that information provided by locally-incorporated banks and foreign authorised deposit-taking institutions under Reporting Standard 320.0 (2005) is non-confidential.

**Auditing Standard ASRE 2410: Review of a Financial Report Performed by the Independent Auditor of the Entity**  
[F2009L04107]

*Corporations Act 2001*

Made 27/10/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Specifies requirements relating to responsibilities of an auditor when engaged to undertake a review of a financial report.

**Australian Prudential Regulation Authority  
(Confidentiality) Determination No. 1 of 2009  
under s. 57 of the Australian Prudential Regulation  
Authority Act 1998**  
[F2009L00162]

*Australian Prudential Regulation Authority Act  
1998*

Made 20/01/09  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Provides that information provided by locally-incorporated banks and foreign authorised deposit-taking institutions under Reporting Standard 320.0 (2005) is non-confidential.

**Australian Prudential Regulation Authority  
(Confidentiality) Determination No. 3 of 2009  
under s. 57 of the Australian Prudential Regulation  
Authority Act 1998**  
[F2009L00682]

*Australian Prudential Regulation Authority Act  
1998*

Made 18/02/09  
Tabled 10/03/09 S 26/02/09 HR

**Summary** Provides that information provided by locally-incorporated banks and foreign authorised deposit-taking institutions under Reporting Standard 320.0 (2005) is non-confidential.

**Australian Prudential Regulation Authority  
(Confidentiality) Determination No. 2 of 2009  
under s. 57 of the Australian Prudential Regulation  
Authority Act 1998**  
[F2009L00251]

*Australian Prudential Regulation Authority Act  
1998*

Made 30/01/09  
Tabled 10/02/09 S 09/02/09 HR

**Summary** Provides that information provided by general insurers under certain Reporting Standards is non-confidential.

**Australian Prudential Regulation Authority  
(Confidentiality) Determination No. 4 of 2009  
under s. 57 of the Australian Prudential Regulation  
Authority Act 1998**  
[F2009L01171]

*Australian Prudential Regulation Authority Act  
1998*

Made 20/03/09  
Tabled 12/05/09 S 12/05/09 HR

**Summary** Provides that information provided by locally-incorporated banks and foreign authorised deposit taking institutions under Reporting Standard 320.0 is non-confidential.

**Australian Prudential Regulation Authority  
(Confidentiality) Determination No. 5 of 2009  
under s. 57 of the Australian Prudential Regulation  
Authority Act 1998**  
[F2009L01454]

*Australian Prudential Regulation Authority Act  
1998*

Made 20/04/09  
Tabled 12/05/09 S 12/05/09 HR

**Summary** Provides that information provided by locally-incorporated banks and foreign authorised deposit taking institutions under Reporting Standard 320.0 is non-confidential.

**Australian Prudential Regulation Authority  
(confidentiality) determination No.6 of 2009 under  
section 57 of the Australian Prudential Regulation  
Authority Act 1998**  
[F2009L02030]

*Australian Prudential Regulation Authority Act  
1998*

Made 21/05/09  
Tabled 15/06/09 S 01/06/09 HR

**Summary** Provides that information provided by locally-incorporated banks and foreign authorised deposit taking institutions under Reporting Standard 320.0 is non-confidential.

**Australian Prudential Regulation Authority  
(confidentiality) determination No. 7 of 2009 under  
section 57 of the Australian Prudential Authority  
Act 1998**  
[F2009L02386]

*Australian Prudential Regulation Authority Act  
1998*

Made 15/06/09  
Tabled 24/06/09 S 24/06/09 HR

**Summary** Provides that information provided in Level 2 reports by general insurers is non-confidential.

**Australian Prudential Regulation Authority  
(confidentiality) determination No. 8 of 2009 under  
section 57 of the Australian Prudential Regulation  
Authority Act 1998**  
[F2009L02487]

*Australian Prudential Regulation Authority Act  
1998*

Made 23/06/09  
Tabled 25/06/09 S 25/06/09 HR

**Summary** Provides that information provided by locally-incorporated banks and foreign authorised deposit taking institutions under Reporting Standard 320.0 is non-confidential.



**Australian Prudential Regulation Authority (confidentiality) determination No. 10 of 2009 under section 57 of the Australian Prudential Regulation Authority Act 1998**  
[F2009L03000]

*Australian Prudential Regulation Authority Act 1998*

Made 30/07/09  
Tabled 11/08/09 S 11/08/2209 HR

**Summary** Provides that information provided by locally-incorporated banks and foreign authorised deposit taking institutions under Reporting Standard 320.0 is non-confidential.

**Australian Prudential Regulation Authority (confidentiality) determination No. 13 of 2009 under section 57 of the Australian Prudential Regulation Authority Act 1998**  
[F2009L03233]

*Australian Prudential Regulation Authority Act 1998*

Made 19/08/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Permits disclosure of information provided through the National Claims and Policies Database.

**Australian Prudential Regulation Authority (confidentiality) determination No. 11 of 2009 under section 57 of the Australian Prudential Regulation Authority Act 1998**  
[F2009L03211]

*Australian Prudential Regulation Authority Act 1998*

Made 14/08/09  
Tabled 18/08/09 S 18/08/09 HR

**Summary** Provides that information provided by certain superannuation funds, under certain Reporting Standards, is non-confidential.

**Australian Prudential Regulation Authority (confidentiality) determination No. 14 of 2009 under section 57 of the Australian Prudential Regulation Authority Act 1998**  
[F2009L03286]

*Australian Prudential Regulation Authority Act 1998*

Made 24/08/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Provides that information provided by locally-incorporated banks and foreign authorised deposit taking institutions under Reporting Standard 320.0 is non-confidential.

**Australian Prudential Regulation Authority (confidentiality) determination No. 12 of 2009 under section 57 of the Australian Prudential Regulation Authority Act 1998**  
[F2009L03029]

*Australian Prudential Regulation Authority Act 1998*

Made 04/08/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Provides that information provided by general insurers under certain reporting standards is non-confidential.

**Australian Prudential Regulation Authority (confidentiality) determination No. 15 of 2009 under section 57 of the Australian Prudential Regulation Authority Act 1998**  
[F2009L03636]

*Australian Prudential Regulation Authority Act 1998*

Made 23/09/09  
Tabled 26/10/09 S 19/10/09 HR

**Summary** Provides that information provided by locally-incorporated banks and foreign authorised deposit taking institutions under Reporting Standard 320.0 is non-confidential.

**Australian Prudential Regulation Authority (confidentiality) determination No. 18 of 2009 under section 57 of the Australian Prudential Regulation Authority Act 1998**  
[F2009L04333]

*Australian Prudential Regulation Authority Act 1998*

Made 23/11/09  
Tabled 01/12/09 S 26/11/09 HR

**Summary** Provides that information provided by locally-incorporated banks and foreign authorised deposit taking institutions under Reporting Standard 320.0 is non-confidential.

**Australian Prudential Regulation Authority (confidentiality) determination No. 16 of 2009 under section 57 of the Australian Prudential Regulation Authority Act 1998**  
[F2009L03841]

*Australian Prudential Regulation Authority Act 1998*

Made 07/10/09  
Tabled 26/10/09 S 19/10/09 HR

**Summary** Corrects a drafting error in a previous Determination.

**Australian Prudential Regulation Authority instrument fixing charges No. 1 of 2009 under paragraphs 51(1)(a) and (b) of the Australian Prudential Regulation Authority Act 1998**  
[F2009L02488]

*Australian Prudential Regulation Authority Act 1998*

Made 18/06/09  
Tabled 23/06/09 S 23/06/09 HR

**Summary** Specifies certain charges for services provided by the Australian Prudential Regulation Authority.

**Australian Prudential Regulation Authority (confidentiality) determination No. 17 of 2009 under section 57 of the Australian Prudential Regulation Authority Act 1998**  
[F2009L04021]

*Australian Prudential Regulation Authority Act 1998*

Made 26/10/09  
Tabled 29/10/09 S 29/10/09 HR

**Summary** Provides that information provided by locally-incorporated banks and foreign authorised deposit taking institutions under Reporting Standard 320.0 is non-confidential.

**Australian Prudential Regulation Authority instrument fixing charges No. 2 of 2009 under paragraphs 51(1)(1) and (b) of the Australian Prudential Regulation Authority Act 1998**  
[F2009L02467]

*Australian Prudential Regulation Authority Act 1998*

Made 15/06/09  
Tabled 23/06/09 S 23/06/09 HR

**Summary** Specifies certain charges for services provided by the Australian Prudential Regulation Authority.

**Australian Prudential Regulation Authority instrument fixing charges No. 3 of 2009 under paragraph 51(1)(a) of the *Australian Prudential Regulation Authority Act 1998* [F2009L02311]**

***Australian Prudential Regulation Authority Act 1998***

Made 10/06/09  
Tabled 15/06/09 S 15/06/09 HR

**Summary** Specifies certain charges for services provided by the Australian Prudential Regulation Authority.

**Authorised Deposit-taking Institutions Supervisory Levy Imposition Determination 2009 under subsection 7(3) of the *Authorised Deposit-taking Institutions Supervisory Levy Imposition Act 1998* [F2009L02651]**

***Authorised Deposit-taking Institutions Supervisory Levy Imposition Act 1998***

Made 01/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies the amount of levy to be imposed on authorised deposit-taking institutions for 2008-09.

**Authorised Non-operating Holding Companies Supervisory Levy Imposition Determination 2009 under subsection 7(1) of the *Authorised Non-operating Holding Companies Supervisory Levy Imposition Act 1998* [F2009L02653]**

***Authorised Non-operating Holding Companies Supervisory Levy Imposition Act 1998***

Made 01/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Provides that the amount of levy payable by an authorised non-operating holding company in relation to the 2009-10 financial year is \$10,000.

**Banking Amendment Regulations 2008 (No. 2) Select Legislative Instrument 2008 No. 280 [F2008L04660]**

***Banking Act 1959***

Made 12/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Amend the Principal Regulations to make provision for the Financial Claims Scheme.

**Banking Exemption No. 1 of 2008 under s. 11(1) of the *Banking Act 1959* [F2008L04687]**

***Banking Act 1959***

Made 15/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Extends a previous exemption from certain reporting requirements for authorised deposit-taking institutions that hold Farm Management Deposits.

**Banking (Prudential Standard) Determination No. 3 of 2008 under ss. 11AF(1) and 11AF(3) of the *Banking Act 1959* [F2008L04782]**

***Banking Act 1959***

Made 22/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Revokes and replaces Prudential Standard APS 222 Associations with Related Entities which applies to all authorised deposit-taking institutions.

**Banking (Prudential Standard) Determination No. 4 of 2008 under ss. 11AF(1) and 11AF(3) of the Banking Act 1959**  
[F2008L04783]

**Banking Act 1959**

Made 22/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Revokes and replaces Prudential Standard APS 310 Audit and Related Matters which applies to all authorised deposit-taking institutions.

**Class Exemption No. 4 of 2008 under s. 152AS(1) of the Trade Practices Act 1974**  
[F2008L04581]

**Trade Practices Act 1974**

Made 25/11/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Exempts a class of telecommunications service providers from the standard access obligations.

**Banking (Prudential Standard) Determination No. 5 of 2008 under ss. 11AF(1) and 11AF(3) of the Banking Act 1959**  
[F2008L04784]

**Banking Act 1959**

Made 22/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Revokes and replaces Prudential Standard APS 330 Capital Adequacy: Public Disclosure of Prudential Information which applies to local authorised deposit-taking institutions.

**Consumer Protection Notice No. 12 of 2008 under s. 65E of the Trade Practices Act 1974**  
[F2008L04579]

**Trade Practices Act 1974**

Made 25/11/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Declares a safety standard for vehicle support stands.

**Census (2006) Amendment Regulations 2009 (No. 1)**  
**Select Legislative Instrument 2009 No. 313**  
[F2009L04136]

**Census and Statistics Act 1905**

Made 12/11/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Make minor amendments to the principal Regulations.

**Consumer Protection Notice No. 1 of 2009 under s. 65E(1) of the Trade Practices Act 1974**  
[F2009L00223]

**Trade Practices Act 1974**

Made 22/01/09  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Declares a consumer product safety standard for lead and certain elements in children's toys.

**Consumer Protection Notice No. 2 of 2009 under s. 65E(1) of the *Trade Practices Act 1974***  
[F2009L01474]

***Trade Practices Act 1974***

Made 08/04/09  
Tabled 12/05/09 S 12/05/09 HR

**Summary** Specifies consumer product safety standards for flotation toys and aquatic toys.

**Consumer Protection Notice No. 3 of 2009 under s. 65E(1) of the *Trade Practices Act 1974***  
[F2009L01588]

***Trade Practices Act 1974***

Made 08/04/09  
Tabled 12/05/09 S 12/05/09 HR

**Summary** Specifies consumer product safety standards for swimming aids and flotation aids for water familiarisation and swimming tuition.

**Corporations Amendment Regulations 2009 (No. 1)**  
**Select Legislative Instrument 2009 No. 12**  
[F2009L00288]

***Corporations Act 2001***

Made 05/02/09  
Tabled 10/02/09 S 09/02/09 HR

**Summary** Repeal certain regulations in the Principal Regulations as a consequence of the *Corporations Amendment (Short Selling) Act 2008*.

**Corporations Amendment Regulations 2009 (No. 2)**  
**Select Legislative Instrument 2009 No. 51**  
[F2009L01178]

***Corporations Act 2001***

Made 27/03/09  
Tabled 12/05/09 S 12/05/09 HR

**Summary** Prescribe New Zealand as a foreign jurisdiction for the purposes of the mutual regime for the disqualification of directors.

**Corporations Amendment Regulations 2009 (No. 3)**  
**Select Legislative Instrument 2009 No. 52**  
[F2009L01169]

***Corporations Act 2001***

Made 27/03/09  
Tabled 12/05/09 S 12/05/09 HR

**Summary** Amend provisions in the principal Regulations concerning provision of information to members of a superannuation fund (other than a self-managed fund).

**Corporations Amendment Regulations 2009 (No. 4)**  
**Select Legislative Instrument 2009 No. 70**  
[F2009L01627]

***Corporations Act 2001***

Made 30/04/09  
Tabled 12/05/09 S 12/05/09 HR

**Summary** Amend provisions in the principal Regulations concerning the licensing of clearing and settlement facilities, and the Ministerial approval of the removal of money from a fidelity fund.

**Corporations Amendment Regulations 2009  
(No. 5)  
Select Legislative Instrument 2009 No. 103  
[F2009L02167]**

*Corporations Act 2001*

Made 04/06/09  
Tabled 15/06/09 S 15/06/09 HR

**Summary** Specify disclosure requirements for offer documents where an unsolicited offer is made to purchase a financial product off-market and payment is to be made by instalments.

**Corporations Amendment Regulations 2009  
(No. 6)  
Select Legislative Instrument 2009 No. 175  
[F2009L02719]**

*Corporations Act 2001*

Made 09/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Add 'restricted access insurer' to the list of entities that may make use of the mailing house established under Part 2C.3 of the principal Regulations.

**Corporations Amendment Regulations 2009  
(No. 7)  
Select Legislative Instrument 2009 No. 198  
[F2009L02988]**

*Corporations Act 1989*

Made 30/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Correct typographical errors and omissions in certain Forms that are prescribed by the principal Regulations.

**Corporations Amendment Regulations 2009  
(No. 8)  
Select Legislative Instrument 2009 No. 327  
[F2009L04316]**

*Corporations Act 2001*

Made 25/11/09  
Tabled 01/12/09 S 26/11/09 HR

**Summary** Amend the principal Regulations to specify matters regarding disclosure of short-sale transactions.

**Corporations Amendment Regulations 2009  
(No. 9)  
Select Legislative Instrument 2009 No. 328  
[F2009L04307]**

*Corporations Act 2001*

Made 25/11/09  
Tabled 01/12/09 S 26/11/09 HR

**Summary** Amend the principal Regulations to define the terms 'base salary', 'benefit' and to provide for related matters.

**Currency (Perth Mint) Amendment Determination  
2009 (No. 1) under subsection 13A(1) of the  
Currency Act 1965  
[F2009L04327]**

*Currency Act 1965*

Made 17/11/09  
Tabled 26/11/09 S 25/11/09 HR

**Summary** Amends errors in the specifications listed in two previous Determinations.

**Currency (Perth Mint) Determination 2008 (No. 2) Amendment Determination 2008 (No. 1) under s. 13A(1) of the *Currency Act 1965***  
[F2009L00248]

*Currency Act 1965*

Made 15/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Corrects an error in the Principal Determination.

**Currency (Royal Australian Mint) Determination 2008 (No. 8) Amendment Determination 2009 (No. 1) under s. 13A(1) of the *Currency Act 1965***  
[F2009L01450]

*Currency Act 1965*

Made 03/04/09  
Tabled 12/05/09 S 12/05/09 HR

**Summary** Specifies the design and characteristics of a one dollar uncirculated coin.

**Currency (Perth Mint) Determination 2009 (No. 1) under ss. 13(2)(b) and 13A(1) of the *Currency Act 1965***  
[F2009L01181]

*Currency Act 1965*

Made 18/03/09  
Tabled 12/05/09 S 12/05/09 HR

**Summary** Specifies the design and characteristics of four one-dollar coins.

**Currency (Royal Australian Mint) Determination 2008 (No. 8) under ss. 13(2)(b) and 13A(1) of the *Currency Act 1965***  
[F2008L04781]

*Currency Act 1965*

Made 04/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Specifies the design and characteristics of several coins.

**Currency (Perth Mint) Determination 2009 (No. 2) under paragraphs 13 (2) (a) and (b) and subsection 13A(1) of the *Currency Act 1965***  
[F2009L01975]

*Currency Act 1965*

Made 08/05/09  
Tabled 15/06/09 S 25/05/09 HR

**Summary** Specifies the design and characteristics of several coins of various denominations.

**Currency (Royal Australian Mint) Determination 2008 (No. 9) under ss. 13(2)(b) and 13A(1) of the *Currency Act 1965***  
[F2009L00107]

*Currency Act 1965*

Made 19/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Specifies the design and characteristics of three coins to be issued by the Mint.

**Currency (Royal Australian Mint) Determination 2008 (No. 10) under s. 13A(1) of the *Currency Act 1965***

[F2009L00134]

***Currency Act 1965***

Made 19/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Specifies the design and characteristics of a silver \$1 proof coin and a silver \$5 proof coin.

**Currency (Royal Australian Mint) Determination 2009 (No. 3) under subsection 13A(1) of the *Currency Act 1965***

[F2009L02538]

***Currency Act 1965***

Made 22/06/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies the design and characteristics of two one dollar coins and one 50c coin.

**Currency (Royal Australian Mint) Determination 2009 (No. 1) under s. 13A(1) of the *Currency Act 1965***

[F2009L00842]

***Currency Act 1965***

Made 23/02/09  
Tabled 11/03/09 S 11/03/09 HR

**Summary** Specifies the design and characteristics of a twenty cent coin issued in commemoration of Australian Service Nurses.

**Currency (Royal Australian Mint) Determination 2009 (No. 4) under paragraph 13(2)(a) and subsection 13A(1) of the *Currency Act 1965***

[F2009L02540]

***Currency Act 1965***

Made 22/06/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies the design and characteristics of several collector coins.

**Currency (Royal Australian Mint) Determination 2009 (No. 2) made under s. 13A(1) of the *Currency Act 1965***

[F2009L01305]

***Currency Act 1965***

Made 03/04/09  
Tabled 12/05/09 S 12/05/09 HR

**Summary** Specifies the design and characteristics of several one dollar coins which form part of series or collections released by the Mint.

**Currency (Royal Australian Mint) Determination 2009 (No. 5) under subsection 13A(1) of the *Currency Act 1965***

[F2009L02826]

***Currency Act 1965***

Made 10/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies the design and characteristics of several one dollar coins and a \$10 coin.



**Currency (Royal Australian Mint) Determination 2009 (No. 6) under subsection 13A(1) of the Currency Act 1965**  
[F2009L03468]

**Currency Act 1965**

Made 10/08/09  
Tabled 09/09/09 S 09/09/09 HR

**Summary** Specifies the design and characteristics of a \$1 uncirculated coin, a \$1 proof coin and a \$10 proof coin.

**Currency (Royal Australian Mint) Determination 2009 (No. 7) under subsection 13A(1) of the Currency Act 1965**  
[F2009L03858]

**Currency Act 1965**

Made 02/09/09  
Tabled 26/10/09 S 19/10/09 HR

**Summary** Specifies the design and characteristics of two coins released to commemorate the 150th Anniversary of the Burke and Wills expedition.

**Direction Relating to Foreign Currency Transactions and to the Former Federal Republic of Yugoslavia — Variation of Exemptions — Amendment to the Annexes under rr 5, 6(1), 8(1)(a) and 38(2) of the Banking (Foreign Exchange) Regulations 1959**  
[F2009L02269]

**Banking Act 1959**

Made 05/06/09  
Tabled 15/06/09 S 15/06/09 HR

**Summary** Specifies a revised list of individuals who are subject to financial sanctions.

**Direction Relating to Foreign Currency Transactions and to Zimbabwe — Amendment to the Annex — Variation of Exemptions — Amendment to the Annexes under rr. 5 and 38(2) of the Banking (Foreign Exchange) Regulations 1959**

[F2008L04786]

**Banking Act 1959**

Made 23/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Specifies a revised list of individuals and entities associated with the Mugabe regime in Zimbabwe who are subject to financial sanctions.

**Employment Termination Payments Redundancy Trusts (12 Month Rule) Determination 2009 under s. 82-130(7) of the Income Tax Assessment Act 1997**  
[F2009L00716]

**Income Tax Assessment Act 1997**

Made 23/02/09  
Tabled 16/03/09 S 16/03/09 HR

**Summary** Extends the definition of employment termination payment to include certain payments from redundancy trusts.

**Environmental and Natural Resource Management Guidelines in Relation to the Establishment of Trees for the Purposes of Carbon Sequestration under s. 40-1010(3) of the Income Tax Assessment Act 1997**  
[F2008L04546]

**Income Tax Assessment Act 1997**

Made 01/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Specify guidelines in relation to the establishment of trees for the purposes of carbon sequestration.

**Excise (Alcoholic Strength of Excisable Goods) Determination 2009 (No. 1) under s. 65 of the *Excise Act 1901* [F2009L00998]**

***Excise Act 1901***

Made 04/03/09  
 Tabled 17/03/09 S 17/03/09 HR

**Summary** Specifies rules for determining the percentage of alcohol for all excisable goods entered for home consumption.

**Excise (Volume — Alcoholic Excisable Goods) Determination 2009 (No. 1) under s. 65 of the *Excise Act 1901* [F2009L00992]**

***Excise Act 1901***

Made 04/03/09  
 Tabled 17/03/09 S 17/03/09 HR

**Summary** Specifies rules for determining the excisable volume of alcoholic excisable goods that are entered for home consumption.

**Excise (Volume of Fuels — Temperature Correction) Determination 2009 (No. 1) under section 65 of the *Excise Act 1901* [F2009L02547]**

***Excise Act 1901***

Made 22/06/09  
 Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies the methods for determining the volume of excisable fuel.

**Financial Sector (Collection of Data) (Reporting Standard) Determination No. 01 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001* [F2009L00706]**

***Financial Sector (Collection of Data) Act 2001***

Made 16/02/09  
 Tabled 10/03/09 S 10/03/09 HR

**Summary** Specifies a reporting standard FRS 100.0 Reporting Requirements for First Home Saver Accounts Providers that applies to all authorised deposit-taking institutions, life insurance companies and registered superannuation entity licensees that provide First Home Saver Accounts.

**Financial Sector (Collection of Data) (reporting standard) determination No. 03 of 2009 under 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001* [F2009L02951]**

***Financial Sector (Collection of Data) Act 2001***

Made 17/07/09  
 Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies a revised reporting standard LRS 100.0 Solvency that applies to all life companies.

**Financial Sector (Collection of Data) (reporting standard) determination No. 04 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001* [F2009L02952]**

***Financial Sector (Collection of Data) Act 2001***

Made 17/07/09  
 Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies a revised reporting standard LRS 110.0 Capital Adequacy that applies to all life companies.

**Financial Sector (Collection of Data) (reporting standard) determination No. 05 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L02953]

*Financial Sector (Collection of Data) Act 2001*

Made 17/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies a revised reporting standard LRS 120.0 Management Capital that applies to all life companies.

**Financial Sector (Collection of Data) (reporting standard) determination No. 08 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L02956]

*Financial Sector (Collection of Data) Act 2001*

Made 17/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies a revised reporting standard LRS 300.0 Statement of Financial Position that applies to all life companies.

**Financial Sector (Collection of Data) (reporting standard) determination No. 06 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L02954]

*Financial Sector (Collection of Data) Act 2001*

Made 17/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies a revised reporting standard LRS 210.0 Derivatives, Commitments and Off-Balance Sheet Items that applies to all life companies.

**Financial Sector (Collection of Data) (reporting standard) determination No. 09 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L02957]

*Financial Sector (Collection of Data) Act 2001*

Made 17/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies a revised reporting standard LRS 310.0 Statement of Financial Performance that applies to all life companies.

**Financial Sector (Collection of Data) (reporting standard) determination No. 07 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L02955]

*Financial Sector (Collection of Data) Act 2001*

Made 17/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies a revised reporting standard LRS 220.0 Large Exposures that applies to all life companies.

**Financial Sector (Collection of Data) (reporting standard) determination No. 10 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L02958]

*Financial Sector (Collection of Data) Act 2001*

Made 17/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies a revised reporting standard LRS 330.0 Summary of Revenue and Expenses that applies to all life insurance companies which are not friendly societies.

**Financial Sector (Collection of Data) (reporting standard) determination No. 11 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L02959]

*Financial Sector (Collection of Data) Act 2001*

Made 17/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies a revised reporting standard LRS 340.0 Retained Profits that applies to all life companies.

**Financial Sector (Collection of Data) (reporting standard) determination No. 14 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L02962]

*Financial Sector (Collection of Data) Act 2001*

Made 17/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies a revised reporting standard LRS 420.0 Assets Backing Policy Liabilities that applies to all life insurance companies which are not friendly societies.

**Financial Sector (Collection of Data) (reporting standard) determination No. 12 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L02960]

*Financial Sector (Collection of Data) Act 2001*

Made 17/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies a revised reporting standard LRS400.0 Statement of Policy Liabilities that applies to all life companies.

**Financial Sector (Collection of Data) (reporting standard) determination No. 15 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L02963]

*Financial Sector (Collection of Data) Act 2001*

Made 17/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies a revised reporting standard LRS 430.0 Sources of Profit that applies to all life companies.

**Financial Sector (Collection of Data) (reporting standard) determination No. 13 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L02961]

*Financial Sector (Collection of Data) Act 2001*

Made 17/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies a revised reporting standard LRS 410.0 Capital Measurement Statistics that applies to all life companies.

**Financial Sector (Collection of Data) (reporting standard) determination No. 16 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L02980]

*Financial Sector (Collection of Data) Act 2001*

Made 24/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies a revised reporting standard ARS 117.1 Interest Rate Risk in the Banking Book (IRRBB) that applies to certain authorised deposit-taking institutions.

**Financial Sector (Collection of Data) (reporting standard) determination No. 17 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L03302]

*Financial Sector (Collection of Data) Act 2001*

Made 21/08/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Specifies a reporting standard GRS 110.0\_G (2009) Minimum Capital Requirement that applies to all Level 2 insurance groups.

**Financial Sector (Collection of Data) (reporting standard) determination No. 20 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L03307]

*Financial Sector (Collection of Data) Act 2001*

Made 21/08/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Specifies a reporting standard GRS 141.0\_G (2009) Listed Equity Holdings and Risk Charge that applies to all Level 2 insurance groups.

**Financial Sector (Collection of Data) (reporting standard) determination No. 18 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L03303]

*Financial Sector (Collection of Data) Act 2001*

Made 21/08/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Specifies a reporting standard GRS 120.0\_G (2009) Determination of Capital Base that applies to all Level 2 insurance groups.

**Financial Sector (Collection of Data) (reporting standard) determination No. 21 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L03309]

*Financial Sector (Collection of Data) Act 2001*

Made 21/08/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Specifies a reporting standard GRS 150.0\_G (2009) Asset Exposure Concentrations and Risk Charge that applies to all Level 2 insurance groups.

**Financial Sector (Collection of Data) (reporting standard) determination No. 19 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L03305]

*Financial Sector (Collection of Data) Act 2001*

Made 21/08/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Specifies a reporting standard GRS 131.0\_G (2009) Off Balance Sheet Exposure Risk Charge that applies to all Level 2 insurance groups.

**Financial Sector (Collection of Data) (reporting standard) determination No. 22 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L03311]

*Financial Sector (Collection of Data) Act 2001*

Made 21/08/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Specifies a reporting standard GRS 210.0\_G (2009) Outstanding Claims Liability – Insurance Risk Charge that applies to all Level 2 insurance groups.

**Financial Sector (Collection of Data) (reporting standard) determination No. 23 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L03312]

*Financial Sector (Collection of Data) Act 2001*

Made 21/08/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Specifies a reporting standard GRS 210.1\_G (2009) Premiums Liabilities – Insurance Risk Charge that applies to all Level 2 insurance groups.

**Financial Sector (Collection of Data) (reporting standard) determination No. 26 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L03321]

*Financial Sector (Collection of Data) Act 2001*

Made 21/08/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Specifies a reporting standard GRS 302.0\_G (2009) Statement of Financial Position by Region that applies to all Level 2 insurance groups.

**Financial Sector (Collection of Data) (reporting standard) determination No. 24 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L03314]

*Financial Sector (Collection of Data) Act 2001*

Made 21/08/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Specifies a reporting standard GRS 300.0\_G (2009) Statement of Financial Position that applies to all Level 2 insurance groups.

**Financial Sector (Collection of Data) (reporting standard) determination No. 27 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L03322]

*Financial Sector (Collection of Data) Act 2001*

Made 21/08/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Specifies a reporting standard GRS 310.0\_G (2009) Income Statement that applies to all Level 2 insurance groups.

**Financial Sector (Collection of Data) (reporting standard) determination No. 25 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L03320]

*Financial Sector (Collection of Data) Act 2001*

Made 21/08/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Specifies a reporting standard GRS 301.0\_G (2009) Reinsurance Assets and Risk Charge that applies to all Level 2 insurance groups.

**Financial Sector (Collection of Data) (reporting standard) determination No. 28 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001***  
[F2009L03323]

*Financial Sector (Collection of Data) Act 2001*

Made 21/08/09  
Tabled 07/09/09 S 07/09/09 HR

**Summary** Specifies a reporting standard GRS 450.0\_G (2009) Interest in Controlled Entities, Associates, and Joint Ventures that applies to all Level 2 insurance groups.

**Financial Sector (Collection of Data) (reporting standard) determination No. 29 of 2009 under paragraph 13(1)(a) of the *Financial Sector (Collection of Data) Act 2001* and subsection 33(3) of the *Acts Interpretation Act 1901***  
[F2009L04331]

*Acts Interpretation Act 1901*  
*Financial Sector (Collection of Data) Act 2001*

Made 23/11/09  
Tabled 01/12/09 S 26/11/09 HR

**Summary** Specifies a reporting standard FRS 100.0 Reporting Requirements for First Home Saver Accounts Providers that applies to all authorised deposit-taking institutions, life insurance companies and registered superannuation entity licensees that provide First Home Saver Accounts.

**First Home Saver Account Providers Supervisory Levy Imposition Determination 2009 under subsection 7(5) of the *First Home Saver Account Providers Supervisory Levy Imposition Act 2008***  
[F2009L02654]

*First Home Saver Account Providers Supervisory Levy Imposition Act 2008*

Made 01/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Determines the restricted component for the 2009-10 levy imposed on providers of first home saver accounts.

**Foreign Acquisitions and Takeovers Amendment Regulations 2009 (No. 1)**  
**Select Legislative Instrument 2009 No. 245**  
[F2009L03549]

*Foreign Acquisitions and Takeovers Act 1975*

Made 17/09/09  
Tabled 26/10/09 S 19/10/09 HR

**Summary** Increase monetary thresholds for certain foreign investment proposals.

**Foreign Acquisitions and Takeovers Legislation Amendment Regulations 2009 (No. 1)**  
**Select Legislative Instrument 2009 No. 53**  
[F2009L011990]

*Foreign Acquisitions and Takeovers Act 1975*

Made 27/03/09  
Tabled 12/05/09 S 12/05/09 HR

**Summary** Amend the principal Regulations concerning acquisitions of real estate, and corrects an error.

**Foreign Acquisitions and Takeovers Legislation Amendment Regulations 2009 (No. 2)**  
**Select Legislative Instrument 2009 No.104**  
[F2009L02155]

*Foreign Acquisitions and Takeovers Act 1975*

Made 04/06/09  
Tabled 15/06/09 S 15/06/09 HR

**Summary** Amend the principal Regulations to provide new and revised prescribed forms for certain acquisitions of real estate and to amend the definition of 'spouse'.

**Fringe Benefits Tax Amendment Regulations 2009 (No. 1)**  
**Select Legislative Instrument 2009 No. 246**  
[F2009L03532]

*Fringe Benefits Tax Assessment Act 1986*

Made 17/09/09  
Tabled 26/10/09 S 19/10/09 HR

**Summary** Retrospectively prescribe three funds as approved worker entitlement funds.

**General Insurance Supervisory Levy Imposition Determination 2009 under subsection 8(3) of the General Insurance Supervisory Levy Imposition Act 1998**

[F2009L02655]

**General Insurance Supervisory Levy Imposition Act 1998**

Made 01/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies the restricted and unrestricted components of the 2009-10 levy imposed on companies registered under the *Insurance Act 1973*, and the special levy amount levied on public/product liability insurers.

**Income Tax Amendment Regulations 2009 (No. 2) Select Legislative Instrument 2009 No. 156**  
[F2009L02405]

**Income Tax Assessment Act 1936**

Made 24/06/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Amend the principal Regulations to provide tax arrangements for overseas service, and amend certain definitions.

**Income Tax Amendment Regulations 2009 (No. 3) Select Legislative Instrument 2009 No. 334**  
[F2009L04313]

**Income Tax Assessment Act 1936**

Made 25/11/09  
Tabled 01/12/09 S 26/11/09 HR

**Summary** Repeal the redundant Part 9 in the principal Regulations.

**Income Tax Assessment Amendment Regulations 2009 (No. 1) Select Legislative Instrument 2009 No. 13**  
[F2009L00235]

**Income Tax Assessment Act 1997**

Made 05/02/09  
Tabled 10/02/09 S 09/02/09 HR

**Summary** Amend the list of prescribed private funds in the Principal Regulations.

**Income Tax Assessment Amendment Regulations 2009 (No. 2) Select Legislative Instrument 2009 No. 54**  
[F2009L01191]

**Income Tax Assessment Act 1997**

Made 27/03/09  
Tabled 12/05/09 S 12/05/09 HR

**Summary** Specify the cents per kilometre rates for calculating deductions for car expenses for the 2008-09 income year.

**Income Tax Assessment Amendment Regulations 2009 (No. 3) Select Legislative Instrument 2009 No. 177**  
[F2009L02714]

**Income Tax Assessment Act 1997**

Made 09/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Amend the principal Regulations to provide grandfathering arrangements for certain members of defined benefit funds.



**Income Tax Assessment Amendment Regulations 2009 (No. 4)**  
**Select Legislative Instrument 2009 No. 247**  
**[F2009L03523]**

***Income Tax Assessment Act 1997***

Made 17/09/09  
 Tabled 26/10/09 S 19/10/09 HR

**Summary** Prescribe new funds for the purposes of the definition of 'prescribed private fund' in subsection 995-1(1) of the *Income Tax Assessment Act 1997*.

**Income Tax Assessment Regulations 2009 (No. 1)**  
**Select Legislative Instrument 2009 No. 30**  
**[F2009L00616]**

***Income Tax Assessment Act 1936***

Made 25/02/09  
 Tabled 10/03/09 S 10/03/09 HR

**Summary** Amend the Principal Regulations to provide that annual investment income reports are 'approved forms'.

**Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2009 (No 1) under subsection 40-100(1) of the *Income Tax Assessment Act 1997***  
**[F2009L02095]**

***Income Tax Assessment Act 1997***

Made 26/05/09  
 Tabled 15/06/09 S 04/06/09 HR

**Summary** Specifies the effective lives of depreciating assets for income tax purposes.

**Insurance Amendment Regulations 2008 (No. 2)**  
**Select Legislative Instrument 2008 No. 281**  
**[F2008L04646]**

***Insurance Act 1973***

Made 12/12/08  
 Tabled 03/02/09 S 03/02/09 HR

**Summary** Amend the Principal Regulations to make provision for the Financial Claims Scheme.

**Insurance (prudential standard) determination No. 1 of 2009 under subsection 32(1) and 32(4) of the *Insurance Act 1973***  
**[F2009L01817]**

***Insurance Act 1973***

Made 11/05/09  
 Tabled 15/06/09 S 25/05/09 HR

**Summary** Makes various amendments to Prudential Standard GPS 114 Capital Adequacy: Investment Risk Capital Charge.

**Insurance (Prudential Standard) Determination No. 14 of 2008 under ss. 32(1) and 32(4) of the *Insurance Act 1973***  
**[F2009L00009]**

***Insurance Act 1973***

Made 17/12/08  
 Tabled 03/02/09 S 03/02/09 HR

**Summary** Revokes and remakes the Prudential Standard GPS 001 Definitions which applies to all general insurers and authorised non-operating holding companies.

**Insurance (Prudential Standard) Determination No. 15 of 2008 under s. 32(1) of the *Insurance Act 1973***

[F2009L00010]

***Insurance Act 1973***

Made 17/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Determines the Prudential Standard GPS 111 Capital Adequacy: Level 2 Insurance Groups which applies to all general insurers and authorised non-operating holding companies.

**Insurance (Prudential Standard) Determination No. 19 of 2008 under s. 32(1) of the *Insurance Act 1973***

[F2009L00019]

***Insurance Act 1973***

Made 19/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Determines the Prudential Standard GPS 113 Capital Adequacy: Internal Model-Based Method which applies to all general insurers and authorised non-operating holding companies.

**Insurance (Prudential Standard) Determination No. 16 of 2008 under s. 32(1) of the *Insurance Act 1973***

[F2009L00011]

***Insurance Act 1973***

Made 17/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Determines the Prudential Standard GPS 221 Risk Management: Level 2 Insurance Groups which applies to all general insurers and authorised non-operating holding companies.

**Life Insurance Supervisory Levy Imposition Determination 2009 under subsection 7(3) of the *Life Insurance Supervisory Levy Imposition Act 1998***

[F2009L02670]

***Life Insurance Supervisory Levy Imposition Act 1998***

Made 01/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies the restricted and unrestricted components of the 2009-10 levy imposed on friendly societies and life insurance entities.

**Insurance (Prudential Standard) Determination No. 17 of 2008 under ss. 32(1) of the *Insurance Act 1973***

[F2009L00012]

***Insurance Act 1973***

Made 17/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Determines the Prudential Standard GPS 311 Audit and Actuarial Reporting and Valuation: Level 2 Insurance Groups which applies to all general insurers and authorised non-operating holding companies.

**Lodgment of income tax returns for the year of income ended 30 June 2009 in accordance with the *Income Tax Assessment Act 1936* and the *Taxation Administration Act 1953* — Child Support Agency — parents with a child support assessment**

[F2009L02503]

***Income Tax Assessment Act 1936*  
*Taxation Administration Act 1953***

Made 19/06/09  
Tabled 25/06/09 S 25/06/09 HR

**Summary** Requires liable and recipient parents under a child support assessment to lodge an annual income tax return.

**Lodgment of returns for the year of income ended 30 June 2009 in accordance with the *Income Tax Assessment Act 1936*, the *Income Tax Assessment Act 1997*, the *Taxation Administration Act 1953*, the *Superannuation Industry (Supervision) Act 1993* and the *Income Tax (Transitional Provisions) Act 1997***

[F2009L02500]

*Income Tax (Transitional Provisions) Act 1997*  
*Income Tax Assessment Act 1936*  
*Income Tax Assessment Act 1997*  
*Superannuation Industry (Supervision) Act 1993*  
*Taxation Administration Act 1953*

Made 19/06/09  
 Tabled 25/06/09 S 25/06/09 HR

**Summary** Specifies who is to lodge an annual return and the due date for lodgment.

**Lodgment of statements by first home saver account providers for the year ended 30 June 2009 in accordance with the *Taxation Administration Act 1953***

[F2009L02505]

*Taxation Administration Act 1953*

Made 19/06/09  
 Tabled 25/06/09 S 25/06/09 HR

**Summary** Specifies how First Home Saver Account providers are required to lodge First Home Saver Account activity statements.

**Occasional Payroll Donations to Deductible Gift Recipients under s. 15-15 of Schedule 1 to the *Taxation Administration Act 1953***

[F2009L01143]

*Taxation Administration Act 1953*

Made 18/03/09  
 Tabled 12/05/09 S 12/05/09 HR

**Summary** Varies the amount that is required to be withheld by a payer who makes donations to a deductible gift recipient at the direction of a payee.

**Pay as you go withholding  
 Individuals engaged in foreign service —  
 Legislative Instrument ID 2009/MEI/051  
 under section 15-15 of Schedule 1 to the *Taxation Administration Act 1953***

[F2009L02794]

*Taxation Administration Act 1953*

Made 10/07/09  
 Tabled 11/08/09 S 11/08/09 HR

**Summary** Provides for the withholding of amounts from payments made to individuals employed in a foreign country.

**Payment Systems (Regulation) Amendment  
 Regulations 2009 (No. 1)  
 Select Legislative Instrument 2009 No. 44  
 [F2009L00895]**

*Payment Systems (Regulation) Act 1998*

Made 13/03/09  
 Tabled 19/03/09 S 19/03/09 HR

**Summary** Specify an exemption from requirements of the *Trade Practices Act 1974* with regard to the access regime for the ATM system.

**Private Ancillary Fund Guidelines 2009 under section 426-110 in Schedule 1 to the *Taxation Administration Act 1953***  
[F2009L03700]

*Taxation Administration Act 1953*

Made 28/09/09  
Tabled 26/10/09 S 19/10/09 HR

**Summary** Specify minimum standards for the governance of private ancillary funds and their trustees.

**Retirement Savings Accounts Amendment Regulations 2009 (No. 1)**  
**Select Legislative Instrument 2009 No. 14**  
[F2009L00257]

*Retirement Savings Accounts Act 1997*

Made 05/02/09  
Tabled 10/02/09 S 09/02/09 HR

**Summary** Amend the Principal Regulations as a consequence of the *Temporary Residents' Superannuation Legislation Amendment Act 2008*.

**Recipient Created Tax Invoice-Embedded Agreement Amending Legislative Instrument 2009 under subsection 29-70(3) of the *A New Tax System (Goods and Services Tax) Act 1999***  
[F2009L01772]

*A New Tax System (Goods and Services Tax) Act 1999*

Made 07/05/09  
Tabled 15/06/09 S 25/05/09 HR

**Summary** Amends several existing legislative instruments regarding recipient created tax invoices.

**Retirement Savings Accounts Amendment Regulations 2009 (No. 2)**  
**Select Legislative Instrument 2009 No. 45**  
[F2009L00986]

*Retirement Savings Accounts Act 1997*

Made 13/03/09  
Tabled 17/03/09 S 17/03/09 HR

**Summary** Amend the principal Regulations to provide for a reduction in the minimum annual payment amounts for account-based pension products for the 2008-09 financial year.

**Retirement Savings Account Providers Supervisory Levy Imposition determination 2009 under subsection 7(3) of the *Retirement Savings Account Providers Supervisory Levy Imposition Act 1998***  
[F2009L02652]

*Retirement Savings Account Providers Supervisory Levy Imposition Act 1998*

Made 01/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies the restricted component and the unrestricted component of the 2009-10 levy imposed on providers of retirement savings accounts.

**Retirement Savings Accounts Amendment Regulations 2009 (No. 3)**  
**Select Legislative Instrument 2009 No. 105**  
[F2009L02157]

*Retirement Savings Accounts Act 1997*

Made 04/06/09  
Tabled 15/06/09 S 15/06/09 HR

**Summary** Amend provisions in the principal Regulations concerning account-based pensions./

**Special Tax Table — Joint Petroleum Development Area Withholding Schedules under s. 15-25 of Schedule 1 to the *Taxation Administration Act 1953***  
[F2009L00304]

*Taxation Administration Act 1953*

Made 05/02/09  
Tabled 12/02/09 S 12/02/09 HR

**Summary** Specifies the withholding schedule for the Joint Petroleum Development Area.

**Superannuation Industry (Supervision) Amendment Regulations 2008 (No. 4)**  
Select Legislative Instrument 2008 No. 282  
[F2008L04665]

*Superannuation Industry (Supervision) Act 1993*

Made 12/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Make various amendments to the Principal Regulations in relation to the *Superannuation (Unclaimed Money and Lost Members) Act 1999*.

**Superannuation Industry (Supervision) Amendment Regulations 2009 (No. 1)**  
Select Legislative Instrument 2009 No. 15  
[F2009L00258]

*Superannuation Industry (Supervision) Act 1993*

Made 05/02/09  
Tabled 10/02/09 S 09/02/09 HR

**Summary** Amend the Principal Regulations as a consequence of the *Temporary Residents' Superannuation Legislation Amendment Act 2008*.

**Superannuation Industry (Supervision) Amendment Regulations 2009 (No. 2)**  
Select Legislative Instrument 2009 No. 46  
[F2009L00983]

*Superannuation Industry (Supervision) Act 1993*

Made 13/03/09  
Tabled 17/03/09 S 17/03/09 HR

**Summary** Amend the principal Regulations to provide for a reduction in the minimum annual payment amounts for account-based pension products for the 2008-09 financial year.

**Superannuation Industry (Supervision) Amendment Regulations 2009 (No. 3)**  
Select Legislative Instrument 2009 No. 71  
[F2009L01485]

*Superannuation Industry (Supervision) Act 1993*

Made 30/04/09  
Tabled 12/05/09 S 12/05/09 HR

**Summary** Specify that certain administrative decisions by the Australian Prudential Regulation Authority are subject to merits review by the Administrative Appeals Tribunal.

**Superannuation Industry (Supervision) Amendment Regulations 2009 (No. 4)**  
Select Legislative Instrument 2009 No. 106  
[F2009L02156]

*Superannuation Industry (Supervision) Act 1993*

Made 04/06/09  
Tabled 15/06/09 S 15/06/09 HR

**Summary** Reduce the minimum annual payment amounts for account-based, allocated and market-linked annuities and pensions, and for pensions payable from Retirement Savings Accounts for the 2009-10 financial year.

**Superannuation Supervisory Levy Imposition Determination 2009 under subsection 7(3) of the Superannuation Supervisory Levy Imposition Act 1998**

[F2009L02650]

***Superannuation Supervisory Levy Imposition Act 1998***

Made 01/07/09  
Tabled 11/08/09 S 11/08/09 HR

**Summary** Specifies the restricted component and the unrestricted component of the 2009-10 levy imposed on superannuation entities.

**Superannuation (Unclaimed Money and Lost Members) Amendment Regulations 2009 (No. 1) Select Legislative Instrument 2009 No. 16**  
[F2009L00255]

***Superannuation (Unclaimed Money and Lost Members) Act 1999***

Made 05/02/09  
Tabled 10/02/09 S 09/02/09 HR

**Summary** Amend the Principal Regulations as a consequence of the *Temporary Residents' Superannuation Legislation Amendment Act 2008*.

**Superannuation (Unclaimed Money and Lost Members) Amendment Regulations 2008 (No. 1) Select Legislative Instrument 2008 No. 283**  
[F2008L04663]

***Superannuation (Unclaimed Money and Lost Members) Act 1999***

Made 12/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Specify details which must be included in a notice from the Commissioner of Taxation when recovering an overpayment under the *Superannuation (Unclaimed Money and Lost Members) Act 1999*.

**Tax Agent Services Regulations 2009 Select Legislative Instrument 2009 No. 314**  
[F2009L04020]

***Tax Agent Services Act 2009***

Made 12/11/09  
Tabled 16/11/09 S 16/11/09 HR

**Summary** Prescribe requirements for registration as a tax agent and a Business Activity Statement agent, and provide for related matters.

**Taxation Administration Amendment Regulations 2008 (No. 4) Select Legislative Instrument 2008 No. 284**  
[F2008L04664]

***Taxation Administration Act 1953***

Made 12/12/08  
Tabled 03/02/09 S 03/02/09 HR

**Summary** Amend the rate of tax an entity must withhold from a departing Australia superannuation payment, and make other amendments to the Principal Regulations.

**Taxation Administration Amendment Regulations 2009 (No. 1)**  
**Select Legislative Instrument 2009 No. 158**  
**[F2009L02428]**

*Taxation Administration Act 1953*

Made 24/06/09  
 Tabled 11/08/09 S 11/08/09 HR

**Summary** Remove two provisions from the principal Regulations with the effect that individuals cannot make a declaration in regard to their family tax benefit entitlement.

**Taxation Administration Act Withholding Schedules 2009 — Legislative Instrument — Pay as you go withholding under section 15-25 of Schedule 1 to the *Taxation Administration Act 1953***  
**[F2009L02075]**

*Taxation Administration Act 1953*

Made 21/05/09  
 Tabled 15/06/09 S 01/06/09 HR

**Summary** Specifies the amounts, formulas and procedures to be used for determining the amount required to be withheld by an entity in accordance with the pay as you go system.

**Thirty-Second Amendment of the Public Sector Superannuation Scheme Trust Deed under s. 5 of the *Superannuation Act 1990***  
**[F2008L04706]**

*Superannuation Act 1990*

Made 16/12/08  
 Tabled 03/02/09 S 03/02/09 HR

**Summary** Amends the Public Sector Superannuation Scheme Trust Deed to address discrimination against same-sex couples and children of same-sex relationships, and makes other amendments to the Trust Deed.

**Trade Practices Amendment Regulations 2009 (No. 1)**  
**Select Legislative Instrument 2009 No. 87**  
**[F2009L01832]**

*Trade Practices Act 1974*

Made 14/05/09  
 Tabled 15/06/09 S 25/05/09 HR

**Summary** Amend the principal Regulations to prescribe additional professional standards schemes, and to re-prescribe other existing schemes.

**Trade Practices Amendment Regulations 2009 (No. 3)**  
**Select Legislative Instrument 2009 No. 178**  
**[F2009L02697]**

*Trade Practices Act 1974*

Made 09/07/09  
 Tabled 11/08/09 S 11/08/09 HR

**Summary** Amend notification and authorisation procedures in the principal Regulations as a consequence of the *Trade Practices Amendment (Cartel Conduct and Other Measures) Act 2009*.

**Trade Practices (Consumer Product Safety Standard) (Reduced Fire Risk Cigarettes) Amendment Regulations 2009 (No. 1)**  
**Select Legislative Instrument 2009 No. 66**  
**[F2009L01271]**

*Trade Practices Act 1974*

Made 09/04/09  
 Tabled 12/05/09 S 12/05/09 HR

**Summary** Reduce the period of time during which suppliers of non-complying cigarettes can dispose of their stock.

**Trade Practices (Consumer Product Safety Standard) (Treadmills) Regulations 2009**  
**Select Legislative Instrument 2009 No. 107**  
**[F2009L02165]**

*Trade Practices Act 1974*

Made 04/06/09  
 Tabled 15/06/09 S 15/06/09 HR

**Summary** Specify a safety standard for treadmills.

**Variation of Financial Stability Standard for Securities Settlement Facilities (FSS 2009.2) under s. 827D(6) of the Corporations Act 2001**  
**[F2009L00713]**

*Corporations Act 2001*

Made 23/02/09  
 Tabled 19/03/09 S 19/03/09 HR

**Summary** Amends the principal Standard to require the Australian Securities Exchange to publish information on equities securities lending.

**Trade Practices (Industry Codes — Unit Pricing) Regulations 2009**  
**Select Legislative Instrument 2009 No. 152**  
**[F2009L02457]**

*Trade Practices Act 1974*

Made 24/06/09  
 Tabled 11/08/09 S 11/08/09 HR

**Summary** Prescribe and declare a mandatory code for the retail grocery industry concerning unit pricing.

**Variation of Financial Stability Standard for Central Counterparties (FSS 2009.1) under s. 827D(6) of the Corporations Act 2001**  
**[F2009L00714]**

*Corporations Act 2001*

Made 23/02/09  
 Tabled 19/03/09 S 19/03/09 HR

**Summary** Specifies an exemption from the Financial Stability Standard for overseas central counterparties.