



ASIC
Australian Securities &
Investments Commission

ASIC Corporations (Amendment) Instrument 2024/187

I, Kate Metz, delegate of the Australian Securities and Investments Commission,
make the following legislative instrument.

Date 20 March 2024

Kate Metz

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Part 1—Preliminary

1 Name of legislative instrument

This is the *ASIC Corporations (Amendment) Instrument 2024/187*.

2 Commencement

This instrument commences on the day after it is registered on the Federal Register of Legislation.

Note: The register may be accessed at www.legislation.gov.au.

3 Authority

This instrument is made under subsection 341(1) of the *Corporations Act 2001*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

ASIC Corporations (Auditor Independence) Instrument 2021/75

1 Section 4 (definition of *relevant entity*)

After “registered scheme”, insert “, registrable superannuation entity”.

2 Section 6

Omit “on 30 April 2024”, substitute “at the start of 30 April 2029”.

ASIC Corporations (Parent Entity Financial Statements) Instrument 2021/195

3 Section 4 (definition of *entity*)

After “registered scheme”, insert “, registrable superannuation entity”.

4 Section 7

Omit “on 1 April 2024”, substitute “at the start of 1 April 2029”.