

# ASIC Class Order [CO 05/637]

## Additional month for first financial reports under AIFRS

This instrument has effect under s341(1) and 992B(1) of the *Corporations Act 2001*.

This compilation was prepared on 30 August 2012 taking into account amendments up to [CO 06/51]. See the table at the end of this class order.

Prepared by the Australian Securities and Investments Commission.

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### Australian Securities and Investments Commission Corporations Act 2001 — Subsections 341(1) and 992B(1) — Order and exemption

#### Enabling provisions

1. The Australian Securities and Investments Commission (*ASIC*) makes this instrument under subsections 341(1) and 992B(1) of the *Corporations Act 2001* (the *Act*).

#### Title

2. This instrument is ASIC Class Order [CO 05/637].

#### Commencement

3. This instrument commences on the date it is registered under the *Legislative Instruments Act 2003*.

Note: An instrument is registered when it is recorded on the Federal Register of Legislative Instruments (*FRLI*) in electronic form: see *Legislative Instruments Act 2003*, s 4 (definition of *register*). The FRLI may be accessed at <http://www.frli.gov.au/>.

#### One month extension of financial reporting deadlines

4. For a financial year or half-year commencing from 1 January 2005 to 31 December 2005 (both inclusive):
  - (a) a company, registered scheme or disclosing entity is relieved from the requirements of subsection 314(1) of the Act, but only to the extent that the last time for reporting to members is one month after the time that would otherwise apply under subsection subsections 315(1) or (3) of the Act;
  - (b) a company, registered scheme or disclosing entity is relieved from the requirements of subsection 319(1) of the Act, but only to the extent that the last time for lodgment is one month after the time that would otherwise apply under subsection 319(3) of the Act;
  - (c) a disclosing entity is relieved from the requirements of subsection 320(1) of the Act, but only to the extent that the last time for lodgment is one month after the time that would otherwise apply under that subsection; and

- (d) a financial services licensee is exempted from subsections 989B(2) and (3) of the Act, but only to the extent that the last time for lodgment is one month after the time that would otherwise apply under subsection 989D(1) of the Act.
5. Paragraph 4 does not apply to:
- (a) a listed disclosing entity; or
  - (b) a small proprietary company that prepares a report in response to a shareholder direction under section 293 of the Act.

## Notes to ASIC Class Order [CO 05/637]

### Note 1

ASIC Class Order [CO 05/637] (in force under s341(1) and 992B(1) of the *Corporations Act 2001*) as shown in this compilation comprises that Class Order amended as indicated in the tables below.

### Table of Instruments

Instrument number	Date of FRLI registration	Date of commencement	Application, saving or transitional provisions
[CO 05/637]	13/7/2005 ( <i>see</i> F2005L01963)	13/7/2005	
[CO 06/51]	31/1/2006 ( <i>see</i> F2006L00292)	31/1/2006	-

### Table of Amendments

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted

Provision affected	How affected
Subpara 4(a).....	am. [CO 06/51]