



ASIC
Australian Securities &
Investments Commission

ASIC Corporations (Extended Reporting and Lodgment Deadlines—Listed Entities) Instrument 2020/451

About this compilation

Compilation No. 2

This is a compilation of *ASIC Corporations (Extended Reporting and Lodgment Deadlines—Listed Entities) Instrument 2020/451* as in force on 28 April 2021. It includes any commenced amendment affecting the legislative instrument to that date.

This compilation was prepared by the Australian Securities and Investments Commission.

The notes at the end of this compilation (the *endnotes*) include information about amending instruments and the amendment history of each amended provision.

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Part 1—Preliminary

1 Name of legislative instrument

This is the *ASIC Corporations (Extended Reporting and Lodgment Deadlines—Listed Entities) Instrument 2020/451*.

3 Authority

This instrument is made under subsections 341(1), 601QA(1) and 992B(1) of the *Corporations Act 2001*.

4 Definitions

In this instrument:

Act means the *Corporations Act 2001*.

financial year has the following meaning:

- (a) for a company, registered scheme or disclosing entity—the meaning given by section 323D of the Act;
- (b) for a financial services licensee—the meaning given by section 989A of the Act.

Part 2—Relief Orders and Exemptions

5 Reporting to members

- (1) A public company that is listed is relieved from subsection 315(1) of the Act for a financial year that ends between 21 February 2020 and 7 January 2021 (both inclusive) or between 23 June 2021 and 7 July 2021 (both inclusive) where it reports to members under section 314 of the Act by the earlier of:
 - (a) 21 days before the next AGM after the end of the financial year; or
 - (b) 5 months after the end of the financial year.
- (2) A registered scheme that is listed is relieved from subsection 315(3) of the Act for a financial year that ends between 21 February 2020 and 7 January 2021 (both inclusive) or between 23 June 2021 and 7 July 2021 (both inclusive) where it reports to members under section 314 of the Act within 4 months after the end of the financial year.

6 Lodgment of financial reports with ASIC

Annual reports

- (1) A public company that is listed or a registered scheme that is listed is relieved from subsection 319(3) of the Act for a financial year that ends between 21 February 2020 and 7 January 2021 (both inclusive) or between 23 June 2021 and 7 July 2021 (both inclusive) where it lodges the reports required to be prepared or obtained for the financial year under Division 1 of Part 2M.3 of the Act with ASIC within 4 months after the end of the financial year.

Half-year reports

- (2) A listed disclosing entity is relieved from subsection 320(1) of the Act for a half-year that ends between 15 March 2020 and 7 January 2021 (both inclusive) or between 23 June 2021 and 7 July 2021 (both inclusive) where it lodges the reports that it is required to prepare or obtain for the half-year under Division 2 of Part 2M.3 of the Act with ASIC within 106 days after the end of the half-year.

Condition

- (3) The relief in this section only applies where, before the lodgment deadline within section 319 or 320 of the Act (as applicable), the company, scheme or entity discloses to the financial market on which it is listed that it is relying on this instrument.

Note: A listed entity may meet its obligation to lodge reports with ASIC by lodging the reports using *ASIC Corporations (Electronic Lodgment of Financial Reports) Instrument 2016/181*.

7 Lodgment of financial statements—financial services licensees

A financial services licensee that is listed is exempt from subsection 989D(1) of the Act for a financial year that ends between 21 February 2020 and 7 January 2021 (both inclusive) or between 23 June 2021 and 7 July 2021 (both inclusive) where it lodges the reports that it is required to prepare or obtain for the financial year under Subdivision C of Division 6 of Part 7.8 of the Act with ASIC before the day that is 4 months after the end of that financial year.

8 Audit of compliance plan of registered scheme

An auditor of a compliance plan for a registered scheme that is listed is exempt from subsection 601HG(3) of the Act for a financial year of the registered scheme that ends between 21 February 2020 and 7 January 2021 (both inclusive) or between 23 June 2021 and 7 July 2021 (both inclusive) where the auditor does the things required by that subsection within 4 months after the end of the financial year.

Part 3—Application

9 Statutory deadlines that have already passed

(1) This instrument does not apply in relation to a statutory deadline that has passed before the commencement of this instrument.

(2) In this section:

statutory deadline means:

- (a) a reporting deadline within section 315 of the Act;
- (b) a lodgment deadline within section 319 or 320 of the Act;
- (c) a lodgment deadline within section 989D of the Act;

Note: Regulation 7.8.14A of the *Corporations Regulations 2001* affects the operation of section 989D of the Act.

- (d) a reporting deadline within subsection 601HG(4) of the Act.

Endnotes

Endnote 1—Instrument history

Instrument number	Date of FRL registration	Date of commencement	Application, saving or transitional provisions
2020/451	20/5/2020 (<i>see</i> F2020L00587)	21/5/2020	
2020/1080	25/11/2020 (<i>see</i> F2020L01475)	26/11/2020	-
2021/315	27/4/2021 (<i>see</i> F2021L00493)	28/4/2021	-

Endnote 2—Amendment history

ad. = added or inserted am. = amended LA = *Legislation Act 2003* rep. = repealed rs. = repealed and substituted

Provision affected	How affected
Section 2	rep. s48D LA
Subsection 5(1)	am. 2020/1080 and 2021/315
Subsection 5(2)	am. 2020/1080 and 2021/315
Subsection 6(1)	am. 2020/1080 and 2021/315
Subsection 6(2)	am. 2020/1080 and 2021/315
Section 7	am. 2020/1080 and 2021/315
Section 8	am. 2020/1080 and 2021/315