



Foreign Acquisitions and Takeovers (Secretary) Delegations and Appointments Instrument 2025

made under the *Foreign Acquisitions and Takeovers Act 1975*

Compilation No. 1

Compilation date: 30 April 2026

Includes amendments: *Foreign Acquisitions and Takeovers (Secretary)
Delegations and Appointments Amendment (No. 1)
Instrument 2026*

Prepared by The Treasury

About this compilation

This compilation

This is a compilation of the *Foreign Acquisitions and Takeovers (Secretary) Delegations and Appointments Instrument 2025* that shows the text of the law as amended and in force on 30 April 2026 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Contents

Part 1—Preliminary	1
1 Name	1
3 Authority	1
4 Definitions	1
Part 2—Delegations	2
5 Delegations—General	2
6 Delegations—Regulatory Powers Act	2
Part 3—Appointments	3
7 Appointment of infringement officers	3
Part 4—Repeal of previous delegations	4
8 Repeal of previous delegations	4
Schedule 1—General delegations	5
Schedule 2—Regulatory Powers Act delegations	6
Schedule 3—Appointment of infringement officers	7
Endnotes	8
Endnote 1—About the endnotes	8
Endnote 2—Abbreviation key	9
Endnote 3—Legislation history	10
Endnote 4—Amendment history	11

Part 1—Preliminary

1 Name

This instrument is the *Foreign Acquisitions and Takeovers (Secretary) Delegations and Appointments Instrument 2025*.

3 Authority

This instrument is made under the *Foreign Acquisitions and Takeovers Act 1975*.

4 Definitions

Note: Expressions have the same meaning in this instrument as in the *Foreign Acquisitions and Takeovers Act 1975* as in force from time to time—see paragraph 13(1)(b) of the *Legislation Act 2003*.

In this instrument:

Commissioner means the Commissioner of Taxation.

EL2 employee means an APS employee who has been allocated an Executive Level 2 classification.

SES Band 2 employee means an SES employee who has been allocated an SES Band 2 classification.

SES Band 3 employee means an SES employee who has been allocated an SES Band 3 classification.

the Act means the *Foreign Acquisitions and Takeovers Act 1975*.

Treasury means the Department of the Treasury.

Part 2—Delegations

5 Delegations—General

Under subsection 137(3) of the Act, each item of the table in Schedule 1 specifies a function or power that is delegated to the person or persons referred to in that item in the table (being the persons for the time being holding, acting or performing the duties of the respective offices or positions in the Treasury or the Australian Taxation Office that are specified).

6 Delegations—Regulatory Powers Act

- (1) Under subsection 100(4A) of the Act, each item of Table 1 in Schedule 2 specifies a function or power under the Regulatory Powers Act that is delegated to the person or persons referred to in that item in the table (being the persons for the time being holding, acting or performing the duties of the respective offices or positions in the Treasury that are specified).
- (2) Under subsection 101F(3) of the Act, each item of Table 2 in Schedule 2 specifies a function or power under the Regulatory Powers Act that is delegated to the person or persons referred to in that item in the table (being the persons for the time being holding, acting or performing the duties of the respective offices or positions in the Treasury that are specified).

Part 3—Appointments

7 Appointment of infringement officers

Under subsection 100(3) of the Act, each item of the table in Schedule 3 specifies the person or persons (being the persons for the time being holding, acting or performing the duties of the respective offices or positions in the Treasury that are so specified) appointed as infringement officers for the purposes of this Act.

Part 4—Repeal of previous delegations

8 Repeal of previous delegations

- (1) All previous delegations of the Secretary's functions or powers under the Act to APS employees in the Treasury are revoked.
- (2) All previous appointments of infringement officers made by the Secretary under the Act to APS employees in the Treasury are revoked.

Schedule 1—General delegations

Note: See section 5.

Item	Function or power	Description of the function or power	Delegates
1	subsection 100(3) of the Act	appointment of infringement officers	(a) All SES employees in the Treasury (b) The Commissioner
2	section 101E of the Act	appointment of authorised officer	(a) All SES Band 3 employees in the Treasury (b) All SES Band 2 employees in the Treasury
3	subsection 135(1) of the Act	approval of the manner or form for giving a notice or making an application	(a) All SES employees in the Treasury
3A	subsection 135(2A) of the Act	satisfaction that strict compliance with an approved manner or an approved form is not required in relation to a particular notice or application	(a) All SES employees in the Treasury (b) All EL2 employees in the Treasury (c) The Commissioner
4	section 135A of the Act	serving documents without leave of court in some cases	(a) All SES employees in the Treasury (b) All EL2 employees in the Treasury

Note: The descriptions of the functions or powers in the table are for the purpose of assisting readers only. The descriptions are not intended to affect the interpretation or limit the function or power referred to in the table.

Schedule 2—Regulatory Powers Act delegations

Note: See section 6.

TABLE 1

Item	Function or power	Description of the function or power	Delegates
1	section 105 of the Regulatory Powers Act (as it applies to the Act)	extensions of time to pay amount for infringement notice	(a) All SES employees
2	section 106 of the Regulatory Powers Act (as it applies to the Act)	withdrawal of an infringement notice	(a) All SES employees

Note: The descriptions of the functions or powers in the table are for the purpose of assisting readers only. The descriptions are not intended to affect the interpretation or limit the function or power referred to in the table.

TABLE 2

Item	Function or power	Description of the function or power	Delegates
1	section 35 of the Regulatory Powers Act (as it applies to the Act)	issue of an identity card to an authorised person (monitoring powers)	(a) All SES employees
2	section 66 of the Regulatory Powers Act (as it applies to the Act)	return of seized things under Part 3 of the Regulatory Powers Act	(a) All SES employees
3	section 67 of the Regulatory Powers Act (as it applies to the Act)	apply to an issuing officer permitting the retention of a thing seized under Part 3 of the Regulatory Powers Act	(a) All SES employees
4	section 68 of the Regulatory Powers Act (as it applies to the Act)	disposal of a thing seized under Part 3 of the Regulatory Powers Act	(a) All SES employee
5	section 76 of the Regulatory Powers Act (as it applies to the Act)	issue of an identity card to authorised person (investigation powers)	(a) All SES employees

Note: The descriptions of the functions or powers in the table are for the purpose of assisting readers only. The descriptions are not intended to affect the interpretation or limit the function or power referred to in the table.

Schedule 3—Appointment of infringement officers

Note: See section 7.

Item	Power to appoint	Function or role	Appointments
1	subsection 100(3) of the Act	infringement officers	(a) All SES employees (b) All EL2 employees

Note: The descriptions of the functions or powers in the table are for the purpose of assisting readers only. The descriptions are not intended to affect the interpretation or limit the function or power referred to in the table.

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and “(md not incorp)” is added to the amendment history.

Endnote 2—Abbreviation key

ad = added or inserted	orig = original
am = amended	par = paragraph(s)/subparagraph(s)
amdt = amendment	/sub-subparagraph(s)
c = clause(s)	pres = present
C[x] = Compilation No. x	prev = previous
Ch = Chapter(s)	(prev...) = previously
def = definition(s)	Pt = Part(s)
Dict = Dictionary	r = regulation(s)/rule(s)
disallowed = disallowed by Parliament	reloc = relocated
Div = Division(s)	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md not incorp) = misdescribed amendment cannot be given effect	SLI = Select Legislative Instrument
mod = modified/modification	SR = Statutory Rules
No. = Number(s)	Sub-Ch = Sub-Chapter(s)
o = order(s)	SubPt = Subpart(s)
Ord = Ordinance	<u>underlining</u> = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Foreign Acquisitions and Takeovers (Secretary) Delegations and Appointments Instrument 2025	9 October 2025 (F2025N00816)	10 October 2025	—
Foreign Acquisitions and Takeovers (Secretary) Delegations and Appointments Amendment (No. 1) Instrument 2026	29 April 2026 (F2026N00288)	30 April 2026	—

Endnote 4—Amendment history

Provision affected	How affected
Part 1	
s2	rep LA s48D
s4	am F2026N00288
Schedule 1	
table item 1	am F2026N00288
table item 3	am F2026N00288
table item 3A	ad F2026N00288