Western Australia

Co-operatives Act 2009

Co-operatives Amendment (External Reporting Australia) Regulations 2026

SL 2026/244 Official Version
Published 25 Nov 2026 on www.legislation.wa.gov.au

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Co-operatives Amendment (External Reporting Australia) Regulations 2026

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Co-operatives Act 2009

Co-operatives Amendment (External Reporting Australia) Regulations 2026

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Co-operatives Amendment (External Reporting Australia) Regulations 2026*.

2. Commencement

These regulations come into operation as follows —

(a) regulations 1 and 2 — on the day on which these regulations are published on the WA legislation website;

(b) the rest of the regulations — on 1 December 2026.

3. Regulations amended

These regulations amend the *Co-operatives Regulations 2010*.

4. Regulation 18B amended

In regulation 18B delete "the Australian Auditing and Assurance Standards Board." and insert:

External Reporting Australia continued under the *Australian Securities and Investments Commission Act 2001* (Cth) section 225.

Published 25 Nov 2026 on www.legislation.wa.gov.au

A. O’SULLIVAN, Clerk of the Executive Council

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