Western Australia

Corporations (Ancillary Provisions) Act 2001

Corporations (Ancillary Provisions) Amendment (External Reporting Australia) Regulations 2026

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Corporations (Ancillary Provisions) Amendment (External Reporting Australia) Regulations 2026

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Corporations (Ancillary Provisions) Amendment (External Reporting Australia) Regulations 2026

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Corporations (Ancillary Provisions) 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 *Corporations (Ancillary Provisions) Regulations 2001*.

4. Regulation 6 inserted

After regulation 5 insert:

6. References in various Acts taken to be references to External Reporting Australia (Act s. 22A)

(1) A reference in the provisions listed in the Table to the Australian Accounting Standards Board is taken to be a reference to External Reporting Australia.

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Table

Act	Provision
Commercial Tenancy (Retail Shops) Agreements Act 1985	s. 12(1a)(c)
Financial Management Act 2006	s. 62(1) s. 62(3) def. of ***Australian Accounting Standards Board***
Government Financial Responsibility Act 2000	s. 4 def. of ***Australian Accounting Standards*** s. 8(1) and (2)
Inspector of Custodial Services Act 2003	Sch. 1 s. 62(1) Sch. 1 s. 62(3) def. of ***Australian Accounting Standards Board***

(2) The reference in the definition of ***accounting standards*** in the *Associations Incorporation Act 2015* section 62 to the Australian Accounting Standards Board is taken to be a reference to External Reporting Australia in the performance of its functions in relation to accounting standards.

(3) The reference in the definition of ***auditing standards*** in the *Associations Incorporation Act 2015* section 62 to the Auditing and Assurance Standards Board is taken to be a reference to External Reporting Australia in the performance of its functions in relation to auditing standards and auditing and assurance standards.

(4) The reference in the definition of ***Auditing and Assurance Standards*** in the *Auditor General Act 2006* section 4(1) to the Auditing and Assurance Standards Board established by the *Australian Securities and Investments Commission Act 2001* of the Commonwealth is taken to be a reference to External Reporting Australia continued under the *Australian Securities and Investments Commission Act 2001* (Cth) in the performance of its functions in relation to auditing standards and auditing and assurance standards.

Note for this regulation:

Under section 22A(6) of the Act, this regulation will expire on the first anniversary of the day on which the *Corporations (Ancillary Provisions) Amendment (External Reporting Australia) Regulations 2026* are made, unless those regulations are revoked, or expressed to expire, on an earlier day.

A. O'SULLIVAN, Clerk of the Executive Council

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