Western Australia

Local Government Act 1995

Local Government Legislation Amendment (External Reporting Australia) Regulations 2026

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Local Government Act 1995

Local Government Legislation Amendment (External Reporting Australia) Regulations 2026

Made by the Governor in Executive Council.

Part 1 — Preliminary

1. Citation

These regulations are the *Local Government Legislation Amendment (External Reporting Australia) Regulations 2026*.

2. Commencement

These regulations come into operation as follows —

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

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

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Part 2 — *Local Government (Audit) Regulations 1996* amended

3. Regulations amended

This Part amends the *Local Government (Audit) Regulations 1996*.

4. Regulation 9 amended

(1) In regulation 9(1) in the definition of ***Australian Accounting Standards***:

(a) before "standards" insert:

accounting

(b) delete "the Australian Accounting Standards Board" and insert:

External Reporting Australia

(c) delete "261." and insert:

225.

(2) In regulation 9(2):

(a) delete "the Auditing and Assurance Standards Board established by" and insert:

External Reporting Australia continued under

(b) delete "227A." and insert:

225.

Part 3 — *Local Government (Financial Management) Regulations 1996* amended

5. Regulations amended

This Part amends the *Local Government (Financial Management) Regulations 1996*.

6. Regulation 3 amended

(1) In regulation 3(1) delete the definition of ***Australian Accounting Standards Board***.

(2) In regulation 3(1) insert in alphabetical order:

> ***External Reporting Australia*** means the body of that name continued under the *Australian Securities and Investments Commission Act 2001* (Cth) section 225;

(3) In regulation 3(1) in the definition of ***AAS*** delete "the Australian Accounting Standards Board;" and insert:

External Reporting Australia;

A. O'SULLIVAN, Clerk of the Executive Council

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