

EXPOSURE DRAFT



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Corporations Amendment (Portfolio Holdings Disclosure) Regulations 2021

I, General the Honourable David Hurley AC DSC (Retd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 2021

David Hurley
Governor-General

By His Excellency's Command

Jane Hume [**DRAFT ONLY—NOT FOR SIGNATURE**]
Minister for Superannuation, Financial Services and the Digital Economy

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1 Name

This instrument is the *Corporations Amendment (Portfolio Holdings Disclosure) Regulations 2021*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Corporations Act 2001*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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Schedule 1 Amendments

Schedule 1—Amendments

Corporations Regulations 2001

1 At the end of Division 2E of Part 7.9

Add:

Subdivision 2E.2—Making portfolio holding information publicly available

7.9.07Z Way the information must be organised

General rule

- (1) For the purposes of subsection 1017BB(3) of the Act, the trustee, or the trustees, of the registrable superannuation entity must organise the information about an investment option in a way that:
 - (a) is consistent with the tables in Schedule 8D to these Regulations; and
 - (b) is easily downloadable and readable; and
 - (c) is in one or more formats, with at least one of those formats being a delimited file format.

Different rows or columns in tables

- (2) For the purposes of paragraph (1)(a), when organising the information about an investment option in a way that is consistent with the tables in Schedule 8D, the tables used for the investment option may have a different number of rows or columns from those in the tables in that Schedule.

Using subsidiary tables

- (3) Subregulation (1) does not prevent the information about the investment option from being expressed in a table that:
 - (a) deals only with the investment option; and
 - (b) makes use of one or more subsidiary tables;if all of the information referred to in Schedule 8D is readily accessible from that combination of tables.

2 In the appropriate position in Chapter 10

Insert:

Part 10.35—Application provisions relating to the Corporations Amendment (Portfolio Holdings Disclosure) Regulations 2021

10.35.01 Application of amendments relating to portfolio holdings disclosure

The amendments made by Schedule 1 to the *Corporations Amendment (Portfolio Holdings Disclosure) Regulations 2021* apply in relation to reporting days that occur on or after the later of:

- (a) 31 December 2021; and
- (b) the commencement of that Schedule.

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Schedule 1 Amendments

3 After Schedule 8C

Insert:

Schedule 8D—Way to organise portfolio holding information

(regulation 7.9.07Z)

Portfolio Holdings Information for Investment Option A—Assets						Summary	
Name of Institution	Currency					Value (AUD)	Weighting (%)
Cash							
Total							
Name of Institution	Currency					Value (AUD)	Weighting (%)
Bank Bills							
Total							
Name/kind of investment item	Security Identifier	Units held	Maturity	Face value	Coupon	Value (AUD)	Weighting (%)
Fixed Income							
Total							
Name/kind of investment item	Security Identifier	Units held				Value (AUD)	Weighting (%)
Equity							
Total							
Name/kind of investment item	Security Identifier	Units held				Value (AUD)	Weighting (%)

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Amendments Schedule 1

Property (unitised)				
Total				
Name/kind of investment item	Address	% of property held	Value (AUD)	Weighting (%)
Property (direct)				
Total				
Name/kind of investment item	Security Identifier	Units held	Value (AUD)	Weighting (%)
Infrastructure (unitised)				
Total				
Name/kind of investment item	% Ownership		Value (AUD)	Weighting (%)
Infrastructure (Direct)				
Total				
Name/kind of investment item	Security Identifier	Units held	Value (AUD)	Weighting (%)
Commodities				
Total				
Name/kind of investment item			Value (AUD)	Weighting (%)
Other				
Total				
Total Investment Items				

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Schedule 1 Amendments

Portfolio Holdings Information for Investment Option A—Derivatives

Name/kind of investment item	Bought/Sold Position	Number of Contracts	Amount per Contract	Price in Contract (Underlying)	Notional Amount	Currency of Contract	Value (AUD)	Weighting (%)	
Future Contracts									
Total									
Name/kind of investment item	Bought/Sold position	Amount	Price in contract (underlying)	Notional Amount	Currency of Contract	Counterparty Credit Rating	Value (AUD)	Weighting (%)	
Forward Contracts									
Total									
Name/Kind of investment item	Bought/Sold position	Option Type	Number of contracts	Currency of Contract	Notional Amount	Exercise Price	Counterparty Credit Rating	Value (AUD)	Weighting (%)
Options									
Total									
Name/kind of investment item	Amount	Price in Contract	Floating Benchmark (if applicable)	Notional Amount	Currency of Contract	Counterparty Credit Rating	Value (AUD)	Weighting (%)	
Swaps									

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Amendments **Schedule 1**

Total	
Name/kind of investment item	Value (AUD) Weighting (%)
Other	
Total	
Total Derivative Items	

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Amendments **Schedule 1**

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