

[REDACTED]

To: CLAR2013
Subject: Submission: Corporations Legislation Amendment Regulation 2013

Hi

We have reviewed the proposed amendments to the Corporations Legislation. Whilst ANZ supports the proposed changes, we believe that a drafting error has been made at item 18 of Subregulation 2M.3.03(1). We note that Australian Accounting Standard AASB 124 *Related Party Disclosures* paragraph Aus29.7.4 (a) to (f) relates to equity holdings other than options and rights. Whilst item 18 deals with "any equity instrument (other than an option or a right)" the subsequent references in item 18 including points (a) to (f) require disclosures in respect of options and rights rather than other equity instruments. We propose deletion of the subsequent references to options and rights in item 18 including references in points (a) to (f).

If you have any question please feel free to contact me.

Regards

Richard

Richard Hayes | Head of Group Financial Policy | ANZ
Level 9, 833 Collins Street, ANZ Centre, Melbourne, Vic 3008, Australia
Phone: +61 3 8654 5112 | +61 478 40 36 66 | www.anz.com

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