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| **EXPOSURE DRAFT** |

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

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.

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 (%)** |
| **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** | |  | |  |  | |  | | |  | | |  |  |  |

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