

Corporations (Aboriginal and Torres Strait Islander) (Eligible Officer Exclusion – resigned directors) Determination 2023

I, Chris Jordan, Commissioner of Taxation, in my capacity as the Commonwealth Registrar make the following legislative instrument.

Dated 24 January 2024

Chris Jordan Commonwealth Registrar

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1 Name

This instrument is the *Corporations* (*Aboriginal and Torres Strait Islander*) (*Eligible Officer Exclusion – resigned directors*) Determination 2023.

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.

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

This table relates only to the provisions of this instrument as originally made.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 subsection 308-15(3) of the *Corporations* (*Aboriginal and Torres Strait Islander*) Act 2006.

4 Definitions

In this instrument:

registered Australian body has the same meaning as in the Corporations Act 2001.

registered foreign company has the same meaning as in the Corporations Act 2001.

Note: Terms used in this instrument that are defined in the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* have the same meaning as in that Act.

5 Class of persons who are not eligible officers

(1) For the purposes of subsection 308-15(3) of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, the class of persons specified in subsection (2) are not eligible officers.

- (2) A person who:
 - (a) was:
 - (i) an eligible officer, within the meaning of the *Corporations* (*Aboriginal and Torres Strait Islander*) Act 2006, immediately before 4 April 2021; or
 - (ii) not an eligible officer immediately before 4 April 2021, but became an eligible officer between 4 April 2021 and 31 October 2022; and
 - (b) does not hold any role as an appointed director or an alternate director acting in that capacity (regardless of the name given to that role) of an Aboriginal and Torres Strait Islander corporation, a company, a body corporate that is a registered Australian body or registered foreign company after 30 November 2023; and
 - (c) does not have a director identification number.

6 Class of persons who are not eligible officers for the period 4 April 2021 to 30 November 2023

- (1) For the purposes of subsection 308-15(3) of the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*, the class of persons specified in subsection (2) are not eligible officers for the period 4 April 2021 to 30 November 2023.
- (2) A person who:
 - (a) was:
 - (i) an eligible officer, within the meaning of the *Corporations* (*Aboriginal and Torres Strait Islander*) Act 2006, immediately before 4 April 2021; or
 - (ii) not an eligible officer immediately before 4 April 2021, but became an eligible officer between 4 April 2021 and 31 October 2022; and
 - (b) stopped holding any role as an appointed director or an alternate director acting in that capacity (regardless of the name given to that role) of an Aboriginal and Torres Strait Islander corporation, a company, a body corporate that is a registered Australian body or registered foreign company prior to 1 December 2023; and
 - (c) does not have a director identification number.