



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 11 November 2021

David Hurley
Governor-General

By His Excellency's Command

Jane Hume
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.	12 November 2021

Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Add:

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

7.9.07Z Kinds of disclosable item for aggregated reporting

- (1) For the purposes of subsection 1017BB(1A) of the Act, investment items of a kind described in an item of Table 1 in Schedule 8D to these Regulations are a prescribed kind of disclosable item if the table provides that individual asset names are not required to be disclosed for investment items that meet that description.

Example: Cash assets are required to be organised by the name of the institution and are a prescribed kind of disclosable item as the words “*Individual asset names not required to be disclosed*” appear immediately below “Name of institution” for cash.

- (2) For the purposes of subsection 1017BB(1A) of the Act, investment items of a kind described in an item of Table 2, 3 or 4 in Schedule 8D are a prescribed kind of disclosable item.

7.9.07ZA 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—Tables for reporting portfolio holding information

(regulations 7.9.07Z and 7.9.07ZA)

1 Table 1—Assets

Portfolio Holdings Information for Investment Option [A]—Assets	Summary	
Cash		
Name of Institution Currency	Value (AUD)	Weighting (%)
<i>Individual asset names not required to be disclosed. Only disclose the name of the relevant institution for the asset.</i>	<i>Values and weighting for individual assets not disclosed. Only disclose total values and weighting for the asset aggregated by the institution.</i>	
Total		
Fixed Income		
Held directly or by associated entities or by PSTs		
Internally managed		
Name of Issuer / Counterparty	Value (AUD)	Weighting (%)
<i>Individual asset names not required to be disclosed. Only disclose the name of the issuer / counterparty for the asset.</i>	<i>Values and weighting for individual assets not disclosed. Only disclose total values and weighting aggregated by the issuer or counterparty of the asset.</i>	
Total		
Fixed Income		
Investment in non-associated entities;		
Held directly or by associated entities or by PSTs		
Externally managed		
Name of Fund Manager	Value (AUD)	Weighting (%)
<i>Individual asset names not required to be disclosed. Only disclose the name of the fund manager responsible for managing the asset.</i>	<i>Values and weightings for individual assets not disclosed. Only disclose total values and weighting aggregated by the fund manager responsible for managing the asset.</i>	
Total		
Listed Equity		
Name/kind of investment item Security Units held	Value (AUD)	Weighting (%)
Identifier		
Total		
Unlisted Equity		
Held directly or by associated entities or by PSTs		
Internally managed		
Name/kind of investment item % Ownership	Value (AUD)	Weighting (%)
	<i>Values and weighting for individual assets not disclosed. Only disclose total value and weighting.</i>	
Total		

Unlisted Equity				
Investment in non-associated entities;				
Held directly or by associated entities or by PSTs				
Externally managed				
Name of Fund Manager			Value (AUD)	Weighting (%)
<i>Individual asset names not required to be disclosed. Only disclose the name of the fund manager responsible for managing the asset.</i>			<i>Values and weightings for individual assets not disclosed. Only disclose total values and weighting aggregated by the fund manager responsible for managing the assets.</i>	
Total				
Listed Property				
Name/kind of investment item	Security Identifier	Units held	Value (AUD)	Weighting (%)
Total				
Unlisted Property				
Held directly or by associated entities or by PSTs				
Internally managed				
Name/kind of investment item	Address	% of property held	Value (AUD)	Weighting (%)
			<i>Values and weighting for individual assets not disclosed. Only disclose total value and weighting.</i>	
Total				
Unlisted Property				
Investment in non-associated entities;				
Held directly or by associated entities or by PSTs				
Externally managed				
Name of Fund Manager			Value (AUD)	Weighting (%)
<i>Individual asset names not required to be disclosed. Only disclose the name of the fund manager responsible for managing the asset.</i>			<i>Values and weightings for individual assets not disclosed. Only disclose total values and weighting aggregated by the fund manager responsible for managing the assets.</i>	
Total				
Listed Infrastructure				
Name/kind of investment item	Security Identifier	Units held	Value (AUD)	Weighting (%)
Total				
Unlisted Infrastructure				
Held directly or by associated entities or by PSTs				
Internally managed				
Name/kind of investment item	% Ownership		Value (AUD)	Weighting (%)
			<i>Value and weighting for individual assets not disclosed. Only disclose total value and weighting.</i>	
Total				
Unlisted Infrastructure				

Schedule 1 Amendments

Investment in non-associated entities; Held directly or by associated entities or by PSTs Externally managed				
Name of Fund Manager			Value (AUD)	Weighting (%)
<i>Individual asset names not required to be disclosed. Only disclose the name of the fund manager responsible for managing the asset.</i>			<i>Values and weightings for individual assets not disclosed. Only disclose total values and weighting aggregated by the fund manager responsible for managing the assets.</i>	
Total				
Listed Alternatives				
Name/kind of investment item	Security Identifier	Units held	Value (AUD)	Weighting (%)
Total				
Unlisted Alternatives Held directly or by associated entities or by PSTs Internally managed				
Name/kind of investment item			Value (AUD)	Weighting (%)
			<i>Value and weighting for individual assets not disclosed. Only disclose total value and weighting.</i>	
Total				
Unlisted Alternative Investment in non-associated entities; Held directly or by associated entities or by PSTs Externally managed				
Name of Fund Manager			Value (AUD)	Weighting (%)
<i>Individual asset names not required to be disclosed. Only disclose the name of the fund manager responsible for managing the asset.</i>			<i>Values and weightings for individual assets not disclosed. Only disclose total values and weighting aggregated by the fund manager responsible for managing the assets.</i>	
Total				
Total Investment Items				

2 Table 2—Derivatives by kind of derivative

Portfolio Holdings Information for Investment Option [A]—Derivatives		
Kind of derivative	Value	Weighting
Swaps	<i>Values and weighting for individual derivatives not disclosed. Only disclose total values and weighting for this kind of derivative.</i>	
Forwards	<i>Values and weighting for individual derivatives not disclosed. Only disclose total values and weighting for this kind of derivative.</i>	
Futures	<i>Values and weighting for individual derivatives not disclosed. Only disclose total values and weighting for this kind of derivative.</i>	
Options	<i>Values and weighting for individual derivatives not disclosed. Only disclose total values and weighting for this kind of derivative.</i>	
Total		

3 Table 3—Derivatives by asset class

Portfolio Holdings Information for Investment Option [A]—Derivatives by Asset Class		
Asset class	Actual asset allocation (% of total assets (including derivatives) in the investment option)	Effect of derivatives exposure (% of total assets (including derivatives) in the investment option)
Cash		
Fixed Income		
Equities		
Property		
Infrastructure		
Alternatives		
Total		

4 Table 4—Derivatives by currency

Portfolio Holdings Information for Investment Option [A]—Derivatives by Currency		
Currency exposure	Actual currency exposure (% of assets and derivatives under management)	Effect of derivatives exposure (% of assets and derivatives under management)
AUD		
USD		
Currencies of other developed markets		
Currencies of emerging markets		