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Australian Securities & Investments Commission

[CO 04/173]

Qualified accountant — amendment

Issued 2/3/2004

Class Order [CO 04/173] varies [CO 01/1256].

Australian Securities and Investments Commission
Corporations Act 2001 — Subsection 88B(3) — Variation

Under subsection 88B(3) of the *Corporations Act 2001* the Australian Securities and Investments Commission varies Class Order [CO 01/1256] by:

1. in paragraph (b), omitting “and” at the end of the paragraph;
2. in paragraph (c), omitting “requirements.” and substituting “requirements; and”; and
3. adding after paragraph (c):
 - “(d) any member of an eligible foreign professional body who:
 - (i) has at least 3 years of practical experience in accounting or auditing; and
 - (ii) is providing a certificate for the purposes of paragraph 708(8)(c) or paragraph 761G(7)(c) of the Act to a person who is resident in the same country (being a country other than Australia) as that member.

Interpretation

In this instrument “eligible foreign professional body” means each of the following:

- (a) American Institute of Certified Public Accountants;
- (b) Association of Certified Chartered Accountants (United Kingdom);

- (c) Canadian Institute of Chartered Accountants;
- (d) Institute of Chartered Accountants of New Zealand,
- (e) The Institute of Chartered Accountants in England and Wales;
- (f) The Institute of Chartered Accountants in Ireland;
- (g) The Institute of Chartered Accountants of Scotland.”.

Dated the 2nd day of March 2004

Signed by Brendan Byrne
as a delegate of the Australian Securities and Investments
Commission