



Australia: Reporting deadline extended for superannuation funds

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The first reporting date for superannuation funds to disclose their portfolio holdings has been deferred for an additional 12 months, announced the Australian Securities and Investments Commission (ASIC) in December 2020. The relief for portfolio holdings disclosure was set to expire on 31 Dec 2020, and funds would have had to disclose holdings on their website within 90 days of the reporting date. The deferral results from delayed completion of the regulations due to COVID-19.

ASIC amended the first reporting date to 31 Dec 2021 in the current relief instrument, but that date could be brought forward if regulations are completed sooner. If this happens, ASIC has confirmed it would allow sufficient time for provisions to be implemented.

Related resource

- [20-315MR ASIC extends relief from portfolio holdings disclosure](#) (Australian Securities and Investments Commission, 8 Dec 2020)

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