

# Attachment to CS 38: Draft instrument



**ASIC**  
Australian Securities &  
Investments Commission

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## **ASIC Corporations (Portfolio Holding Disclosure) Instrument 2025/XX**

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I, [delegate name], delegate of the Australian Securities and Investments Commission, make the following legislative instrument.

Date 2025

[DRAFT ONLY – NOT FOR SIGNATURE]

<signature>

<insert name>

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## Part 1—Preliminary

### 1 Name of legislative instrument

This is the *ASIC Corporations (Portfolio Holding Disclosure) Instrument 2025/XX*.

### 2 Commencement

This instrument commences on the day after it is registered on the Federal Register of Legislation.

Note: The register may be accessed at [www.legislation.gov.au](http://www.legislation.gov.au).

### 3 Authority

This instrument is made under subsection 1020F(1) of the *Corporations Act 2001*.

### 4 Simplified outline of this instrument

This instrument modifies the form of disclosure a trustee of a registrable superannuation entity must use to report portfolio holding information under Schedule 8D to the Regulations.

The modified form of disclosure requires trustees to disclose the total value and weighting of internally managed fixed income private debt.

The modified disclosure requirements apply in relation to each reporting day between 31 December 2025 and 31 December 2030.

### 5 Definitions

In this instrument:

**Act** means the *Corporations Act 2001*.

**Regulations** means the *Corporations Regulations 2001*.

**reporting day** has the meaning given by subsection 1017BB(6) of the Act.

## Part 2—Declaration

### 6 Portfolio holding information—internally managed fixed income assets

Section 1017BB of the Act applies in relation to a trustee of a registrable superannuation entity as if Schedule 8D to the Regulations were modified or varied as follows:

- (a) in Table 1, repeal the table items (including the subheading) which have the following subheading:

“Fixed Income  
Held directly or by associated entities or by pooled superannuation trusts  
Internally managed”;

substitute:

<b>Fixed Income (Not including Private Debt)</b> <b>Held directly or by associated entities or by pooled superannuation trusts</b> <b>Internally managed</b>	
<b>Name of Issuer / Counterparty</b>	<b>Value (AUD)                      Weighting (%)</b>
<i>Individual asset names not required to be disclosed.</i> <i>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>
<b>Total</b>	
<b>Fixed Income (Private Debt)</b> <b>Held directly or by associated entities or by pooled superannuation trusts</b> <b>Internally managed</b>	
<b>Name of Issuer / Counterparty</b>	<b>Value (AUD)                      Weighting (%)</b>
<i>Individual asset names not required to be disclosed.</i> <i>Only disclose the name of the issuer / counterparty for the asset.</i>	<i>Values and weighting for individual assets not disclosed. Only disclose total value and weighting.</i>
<b>Total</b>	

;

- (b) after Table 1 insert:

“In Table 1, **Private Debt** means Fixed Income Private Debt within the meaning of *Reporting Standard SRS 101.0 Definitions for Superannuation Data Collections*.”.

### 7 Where the declaration applies

The declaration in section 6 applies in relation to each reporting day between 31 December 2025 and 31 December 2030.

## **Part 3—Repeal**

### **8 Repeal**

This instrument is repealed at the start of 1 April 2031.