

Attachment 2 to CS 65: Draft instrument (tracked version)



ASIC
Australian Securities &
Investments Commission

ASIC Corporations (Internal Dispute Resolution Data Reporting) Instrument 2026/XX

I, <insert name>, delegate of the Australian Securities and Investments Commission, make the following legislative instrument.

Date 2026

[DRAFT ONLY – NOT FOR SIGNATURE]

<signature>

<insert name>

Contents

Part 1—Preliminary	3
1 Name of legislative instrument	3
2 Commencement	3
3 Authority	3
4 Schedules	3
5 Simplified outline of this instrument	3
6 Definitions	3
Part 2—Internal dispute resolution information to be provided to ASIC	6
7 Internal dispute resolution information to be provided to ASIC	6
8 Personal information.....	7
Part 3—Savings and transitional	8
9 Application of this instrument and <i>ASIC Corporations (Internal Dispute Resolution Data Reporting) Instrument 2022/205</i>	8
Part 4—Repeal	9
10 Repeal	9
Schedule 1—Repeals	10
<i>ASIC Corporations (Internal Dispute Resolution Data Reporting) Instrument 2022/205</i>	10

Part 1—Preliminary

1 Name of legislative instrument

This instrument is the *ASIC Corporations (Internal Dispute Resolution Data Reporting) Instrument 2022/2052026/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.

3 Authority

This instrument is made under subsection 912A(2A) of 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its term.

5 Simplified outline of this instrument

This instrument specifies the information that financial services licensees must give ASIC relating to their internal dispute resolution (IDR) procedures and the operation of those procedures. The instrument requires that IDR information must be provided to ASIC in a specified form on a periodic basis.

The law requires unlicensed product issuers, credit licensees, trustees of a regulated superannuation fund or an approved deposit fund and RSA providers to report to ASIC as if they were financial services licensees.

46 Definitions

In this instrument:

approved deposit fund has the same meaning as in the SIS Act.

Australian credit licence has the same meaning as in the Credit Act.

authorised deposit-taking institution has the same meaning as in the *Banking Act 1959*.

closed in relation to a complaint received by a financial services licensee means that:

- (a) either of the following apply:
- (i) the licensee has:
- (~~i~~A) provided an IDR response; or
- (~~ii~~B) resolved the complaint to the complainant's satisfaction;
or
- (~~iii~~C) given the complainant an explanation or apology when
the licensee can take no further action to reasonably
address the complaint; ~~and/or~~
- (ii) the complaint has been withdrawn, discontinued or referred to
another licensee to resolve; and
- (b) the licensee has not reopened the complaint since dealing with the
complaint under paragraph (a).

~~Note: See paragraphs 53, 54 and 71 of Regulatory Guide 271.~~

Corporations Act means the *Corporations Act 2001*.

Credit Act means the *National Consumer Credit Protection Act 2009*.

credit licensee means a person who holds an Australian credit licence.

~~**first tranche firm** means a financial services licensee that provides
financial services covered by its licence to retail clients and that is any of
the following, or a subsidiary of any of the following:~~

- ~~(a) Commonwealth Bank of Australia ACN 123 123 124;~~
- ~~(b) Australia and New Zealand Banking Group Limited ACN 005 357
522;~~
- ~~(c) National Australia Bank Limited ACN 004 044 937;~~
- ~~(d) Westpac Banking Corporation ACN 007 457 141;~~
- ~~(e) AMP Limited ACN 079 354 519;~~
- ~~(e) Dai Ichi Life Holdings Inc;~~
- ~~(f) Insignia Financial Ltd ACN 100 103 722;~~
- ~~(g) United Super Pty Ltd ACN 006 261 623;~~
- ~~(h) Unisuper Limited ACN 006 027 121;~~
- ~~(i) Retail Employees Superannuation Pty. Limited ACN 001 987 739;~~
- ~~(j) AustralianSuper Pty Ltd ACN 006 457 987.~~

IDR data dictionary means Section B of the IDR data reporting handbook.

IDR data reporting handbook means the ASIC IDR data reporting handbook dated ~~1 December 2025~~.[\[TBC\]](#).

IDR information for a complaint means, for each data element name specified in tables 4 to 6 in the IDR data dictionary, the information that:

- (a) is referred to in the “Description” column of the relevant table; and
- (b) satisfies the requirements contained in the “Permissible values”, “Completion requirements” and “Codes” columns of the relevant table.

Note: The reportable information for a data element name may be a blank in certain cases: see the IDR data dictionary.

IDR response ~~has the same meaning as in paragraphs 53 and 54 of Regulatory Guide 271, in relation to a complaint received by a financial services licensee, means a written communication from the licensee to the complainant, informing them of the final outcome of their complaint and their right to take the complaint to the Australian Financial Complaints Authority if they are not satisfied.~~

initial reporting period ~~means, in relation to a financial services licensee, the first reporting period for which the licensee was required to give information to ASIC under section 5.~~

open ~~in relation to a complaint received by a financial services licensee means a complaint that is not closed.~~

regulated superannuation fund has the same meaning as in the SIS Act.

Regulatory Guide 271 ~~means ASIC Regulatory Guide 271 Internal Dispute Resolution as published on 2 September 2021.~~

Regulatory Portal means ASIC’s web-based Regulatory Portal via which financial firms conduct certain regulatory interactions with ASIC.

reporting period means [in relation to a financial services licensee:](#)

- (a) [if the licensee is an authorised deposit-taking institution that is not a significant financial institution \(within the meaning of the Banking, Insurance, Life Insurance and Health Insurance \(prudential standard\) determination No. 1 of 2026\) and has chosen to report annually—a period of 12 months ending on 30 June; and](#)
- (b) [otherwise—a period of 6 months ending on 30 June or 31 December.](#)

RSA Act means the *Retirement Savings Account Act 1997*.

RSA provider has the same meaning as in the RSA Act.

~~***second tranche firm*** means each financial services licensee that provides financial services covered by its licence to retail clients and that is identified in Schedule 1 to this instrument.~~

SIS Act means *Superannuation Industry (Supervision) Act 1993*.

Part 2—Internal dispute resolution information to be provided to ASIC

57 Internal dispute resolution information to be provided to ASIC

- (1) Within two months after the end of each reporting period, a financial services licensee must give ASIC the IDR information for each complaint received by the licensee that:
 - (a) is required to be covered, or is covered, by the licensee's internal dispute resolution procedure; and
 - (b) either:
 - (i) was made during the reporting period (*current reporting period*); or
 - (ii) was made on or after the start of the initial reporting period for the licensee 1 July 2023 and was not closed open for the whole at least some of the current reporting period.
- (2) The licensee must give ASIC the IDR information through ASIC's Regulatory Portal in a CSV (comma separated values) format in accordance with Appendix 1 and Appendix 2 of the IDR data reporting handbook.
- (3) If there are no complaints for which the licensee is required to give ASIC IDR information for a reporting period, the licensee must give ASIC a confirmation that it did not have any complaints for that reporting period.
- (4) The licensee must give ASIC the confirmation through ASIC's Regulatory Portal and within two months after the end of the reporting period.

6—Application

~~Section 5 applies to a financial services licensee in relation to reporting periods ending on or after:~~

- ~~(a) if the licensee is a first tranche firm—31 December 2022; and~~
- ~~(b) if the licensee is a second tranche firm—30 June 2023; and~~
- ~~(c) otherwise—31 December 2023.~~

Note 1: The requirement to give ASIC information under this section ~~5~~ applies to a financial services licensee that provides financial services covered by its licence to retail clients: see paragraph 912A(1)(g)(ii) of the Corporations Act.

Note 2: The following persons must give the same information to ASIC as if they were a financial services licensee:

-
- (a) a person to whom paragraph 1017G(1)(d) of the Corporations Act applies;
 - (b) a credit licensee: see paragraph 47(1)(ha) of the Credit Act;
 - (c) a trustee of a regulated superannuation fund, or of an approved deposit fund, to whom paragraph 101(c) of the SIS Act applies;
 - (d) an RSA provider to whom paragraph 47(1)(d) of the RSA Act applies.

78 Personal information

For the avoidance of doubt, nothing in this instrument requires a financial services licensee to give ASIC any information that is personal information within the meaning of the *Privacy Act 1988*.

Part 3—Savings and transitional

9 Application of this instrument and ASIC Corporations (Internal Dispute Resolution Data Reporting) Instrument 2022/205

- (1) This instrument applies in relation to reporting periods ending on or after 30 June 2027.
- (2) ASIC Corporations (Internal Dispute Resolution Data Reporting) Instrument 2022/205 continues to apply, despite its repeal, in relation to the reporting period ending on 31 December 2026.

Part ~~34~~—Repeal

810 Repeal

This instrument is repealed ~~on~~at the start of 1 April ~~2027~~2032.

Schedule 1—Repeals

ASIC Corporations (Internal Dispute Resolution Data Reporting) Instrument 2022/205

1 The whole of the instrument

Repeal the instrument.

Schedule 1—Second tranche firms

Second tranche firms

<u>Item</u>	<u>Australian financial services licence number</u>	<u>Licensee name</u>
<u>1</u>	<u>238341</u>	<u>A.C.N. 009 657 176 PTY LIMITED, ACN 009657176</u>
<u>2</u>	<u>230859</u>	<u>AAI LIMITED, ACN 005297807</u>
<u>3</u>	<u>433984</u>	<u>ACHMEA SCHADEVERZEKERINGEN N.V., ACN 158237702</u>
<u>4</u>	<u>245387</u>	<u>ACT SUPER MANAGEMENT PTY LIMITED, ACN 073947690</u>
<u>5</u>	<u>230043</u>	<u>AIA AUSTRALIA LIMITED, ACN 004837861</u>
<u>6</u>	<u>381686</u>	<u>AIG AUSTRALIA LIMITED, ACN 004727753</u>
<u>7</u>	<u>443540</u>	<u>AIOI NISSAY DOWA INSURANCE COMPANY AUSTRALIA PTY LTD, ACN 132524282</u>
<u>8</u>	<u>254489</u>	<u>AIOI NISSAY DOWA INSURANCE COMPANY LIMITED, ACN 096302466</u>
<u>9</u>	<u>530684</u>	<u>ALCOA OF AUSTRALIA RETIREMENT PLAN PTY. LTD., ACN 065702454</u>
<u>10</u>	<u>510805</u>	<u>ALEX BANK PTY LTD, ACN 627244848</u>
<u>11</u>	<u>234708</u>	<u>ALLIANZ AUSTRALIA INSURANCE LIMITED, ACN 000122850</u>
<u>12</u>	<u>296559</u>	<u>ALLIANZ AUSTRALIA LIFE INSURANCE LIMITED, ACN 076033782</u>
<u>13</u>	<u>237826</u>	<u>ANSVAR INSURANCE LIMITED, ACN 007216506</u>
<u>14</u>	<u>234563</u>	<u>ARAB BANK AUSTRALIA LIMITED, ACN 002950745</u>
<u>15</u>	<u>488403</u>	<u>ASSETINSURE PTY LIMITED, ACN 066463803</u>
<u>16</u>	<u>246864</u>	<u>AUSCOAL SUPERANNUATION PTY LTD, ACN 003566989</u>
<u>17</u>	<u>526055</u>	<u>AUSTRALIAN ETHICAL SUPERANNUATION PTY LTD, ACN 079259733</u>
<u>18</u>	<u>238829</u>	<u>AUSTRALIAN MEAT INDUSTRY SUPERANNUATION PTY LTD, ACN 002981919</u>

Item	Australian financial services licensee number	Licensee name
19	237988	AUSTRALIAN MILITARY BANK LTD, ACN 087649741
20	236476	AUSTRALIAN MUTUAL BANK LTD, ACN 087650726
21	228975	AUSTRALIAN RETIREMENT TRUST PTY LTD, ACN 010720840
22	237994	AUSTRALIAN UNITY BANK LIMITED, ACN 087652079
23	477434	AUSTRALIAN UNITY INVESTMENT REAL ESTATE LIMITED, ACN 606414368
24	239686	AUSWIDE BANK LTD, ACN 087652060
25	285571	AUTO & GENERAL INSURANCE COMPANY LIMITED, ACN 111586353
26	238765	AVANT INSURANCE LIMITED, ACN 003707471
27	245531	AVANTEOS INVESTMENTS LIMITED, ACN 096259979
28	520239	AVENUE BANK LTD, ACN 628073085
29	239049	AVISO SELECT PTY LTD, ACN 097567710
30	239078	AVSUPER PTY LTD, ACN 050431797
31	238430	AWARE FINANCIAL SERVICES AUSTRALIA LIMITED, ACN 003742756
32	293340	AWARE SUPER PTY LTD, ACN 118202672
33	236870	B & E LTD, ACN 087652088
34	238431	BANK AUSTRALIA LIMITED, ACN 087651607
35	427704	BANK OF BARODA, ACN 125314249
36	287322	BANK OF CHINA (AUSTRALIA) LIMITED, ACN 110077622
37	230547	BANK OF CHINA LIMITED, ACN 002979955
38	244616	BANK OF QUEENSLAND LIMITED, ACN 009656740
39	243444	BANK OF SYDNEY LTD, ACN 093488629
40	263713	BARRISTERS' SICKNESS & ACCIDENT FUND PTY LTD, ACN 000381617
41	237879	BENDIGO AND ADELAIDE BANK LIMITED, ACN 068049178
42	534006	BENDIGO SUPERANNUATION PTY LTD, ACN 644620128
43	463129	BERKLEY INSURANCE COMPANY, ACN 126559706

Item	Australian financial services licence number	Licensee name
44	466713	BERKSHIRE HATHAWAY SPECIALTY INSURANCE COMPANY, ACN 600643034
45	530672	BEST SUPERANNUATION PTY. LTD., ACN 070732008
46	237856	BEYOND BANK AUSTRALIA LIMITED, ACN 087651143
47	246884	BNK BANKING CORPORATION LIMITED, ACN 087651849
48	238043	BNP PARIBAS, ACN 000000117
49	237860	BUSS (QUEENSLAND) PTY LTD, ACN 065081281
50	244324	CAIRNS PENNY SAVINGS & LOANS LIMITED, ACN 087933757
51	235226	CARE SUPER PTY LTD, ACN 006670060
52	235415	CATHOLIC CHURCH INSURANCE LIMITED, ACN 000005210
53	287084	CCSL LIMITED, ACN 104967964
54	239446	CENTRAL MURRAY CREDIT UNION LIMITED, ACN 087651812
55	245415	CENTRAL WEST CREDIT UNION LIMITED, ACN 087649885
56	230867	CENTURIA LIFE LIMITED, ACN 087649054
57	245606	CHALLENGER BANK LIMITED, ACN 087651750
58	234670	CHALLENGER LIFE COMPANY LIMITED, ACN 072486938
59	295642	CHALLENGER RETIREMENT AND INVESTMENT SERVICES LIMITED, ACN 115534453
60	244117	CHRISTIAN SUPER PTY LIMITED, ACN 065040619
61	239687	CHUBB INSURANCE AUSTRALIA LTD, ACN 001642020
62	530570	CITIBANK AUSTRALIA STAFF SUPERANNUATION PTY LIMITED, ACN 008477816
63	241087	CITYCOVER (AUST) PTY. LTD., ACN 010699537
64	227682	CLEARVIEW LIFE ASSURANCE LIMITED, ACN 000021581
65	227683	CLEARVIEW LIFE NOMINEES PTY LIMITED, ACN 003682175
66	239175	COASTLINE CREDIT UNION LIMITED, ACN 087649910
67	245628	COMBINED LIFE INSURANCE COMPANY OF AUSTRALIA LTD, ACN 001685409

Item	Australian financial services licence number	Licensee name
68	238069	COMMONWEALTH SUPERANNUATION CORPORATION, ACN 106477061
69	231204	COMMUNITY FIRST CREDIT UNION LIMITED, ACN 087649938
70	238335	CREDICORP INSURANCE PTY. LTD., ACN 069196756
71	226896	CREDIT SUISSE AG, ACN 061700712
72	238317	CREDIT UNION AUSTRALIA LTD, ACN 087650959
73	241066	CREDIT UNION SA LTD, ACN 087651232
74	244116	CUSCAL LIMITED, ACN 087822455
75	234704	DARRYL J ELSLEY INSURANCE NOMINEES PTY LTD, ACN 001422162
76	234582	DEFENCE BANK LIMITED, ACN 087651385
77	238153	DEUTSCHE BANK AKTIENGESELLSCHAFT, ACN 064165162
78	235153	DIVERSA TRUSTEES LIMITED, ACN 006421638
79	240673	DNISTER UKRAINIAN CREDIT CO-OPERATIVE LIMITED, ACN 087651394
80	320666	DOMESTIC & GENERAL INSURANCE PLC, ACN 124040768
81	481605	E.SUN COMMERCIAL BANK, LTD., ACN 606234879
82	340965	ELDERS INSURANCE (UNDERWRITING AGENCY) PTY LIMITED, ACN 138879026
83	530875	EMPLOYERS MUTUAL LIMITED, ACN 000006486
84	441877	ENERGY INDUSTRIES SUPERANNUATION SCHEME PTY LIMITED, ACN 077947285
85	229757	EQUITY TRUSTEES SUPERANNUATION LIMITED, ACN 055641757
86	238279	ERIC INSURANCE LIMITED, ACN 009129793
87	241068	FAMILY FIRST CREDIT UNION LIMITED, ACN 087650057
88	231101	FIDUCIAN PORTFOLIO SERVICES LIMITED, ACN 073845931
89	259671	FIRE AND EMERGENCY SERVICES SUPERANNUATION BOARD, ACN 107849169
90	237515	FIRE SERVICE CREDIT UNION LIMITED, ACN 087651152
91	263876	FIRST AMERICAN TITLE INSURANCE COMPANY OF AUSTRALIA PTY LIMITED, ACN 075279908

Item	Australian financial services licence number	Licensee name
92	240722	FIRST CHOICE CREDIT UNION LTD, ACN 087649867
93	332389	FIRST COMMERCIAL BANK, LTD., ACN 426292608
94	236509	FIRST OPTION BANK LTD, ACN 087650735
95	223988	FIRST SUPER PTY LIMITED, ACN 053498472
96	244351	FORD CO-OPERATIVE CREDIT SOCIETY LIMITED, ACN 087651456
97	241421	FORESTERS FINANCIAL LIMITED, ACN 087648842
98	236665	FUTURITY INVESTMENT GROUP LIMITED, ACN 087648879
99	238311	G&C MUTUAL BANK LIMITED, ACN 087650637
100	238293	GATEWAY BANK LTD, ACN 087650093
101	225408	GENERATION LIFE LIMITED, ACN 092843902
102	291389	GOLD FINANCIAL PTY LTD, ACN 113653946
103	241364	GOULBURN MURRAY CREDIT UNION CO-OPERATIVE LIMITED, ACN 087651509
104	318603	GREAT LAKES INSURANCE SE, ACN 127740532
105	237476	GREATER BANK LIMITED, ACN 087651956
106	233791	GUILD INSURANCE LIMITED, ACN 004538863
107	233815	GUILD TRUSTEE SERVICES PTY. LIMITED, ACN 068826728
108	236806	H C F LIFE INSURANCE COMPANY PTY LTD, ACN 001831250
109	235249	H.E.S.T. AUSTRALIA LTD., ACN 006818695
110	501891	HAE FINANCIAL PTY LTD, ACN 620656055
111	243478	HALLMARK GENERAL INSURANCE COMPANY LTD., ACN 008477647
112	243469	HALLMARK LIFE INSURANCE COMPANY LTD., ACN 008446884
113	530811	HANNOVER LIFE RE OF AUSTRALASIA LTD, ACN 062395484
114	422555	HART ENSOLE PTY LTD, ACN 157732379
115	458776	HDI GLOBAL SPECIALTY SE, ACN 129395544
116	244310	HERITAGE AND PEOPLE'S CHOICE LIMITED, ACN 087651125

Item	Australian financial services licence number	Licensee name
117	246507	HERITAGE INSURANCE BROKERS PTY LTD, ACN 068372841
118	530632	HOLDEN EMPLOYEES SUPERANNUATION FUND PTY LTD, ACN 065656948
119	235030	HOLLARD INSURANCE PARTNERS LIMITED, ACN 067524216
120	240573	HORIZON CREDIT UNION LTD, ACN 087650173
121	244392	HOST PLUS PTY LIMITED, ACN 008634704
122	232595	HSBC BANK AUSTRALIA LIMITED, ACN 006434162
123	232500	HTFS NOMINEES PTY LTD, ACN 000880553
124	409830	HUA NAN COMMERCIAL BANK LTD., ACN 138221637
125	244248	HUME BANK LIMITED, ACN 051868556
126	245576	ILLAWARRA CREDIT UNION LIMITED, ACN 087650771
127	237391	IMB LTD, ACN 087651974
128	515926	IN1BANK LTD, ACN 627541011
129	320204	INDUE LTD, ACN 087822464
130	229881	INDUSTRY FUNDS INVESTMENTS LTD, ACN 006883227
131	229823	ING BANK (AUSTRALIA) LIMITED, ACN 000893292
132	227681	INSURANCE AUSTRALIA LIMITED, ACN 000016722
133	227678	INSURANCE MANUFACTURERS OF AUSTRALIA PTY LIMITED, ACN 004208084
134	245492	INTEGRITY LIFE AUSTRALIA LIMITED, ACN 089981073
135	515656	INTERNATIONAL BANK OF AUSTRALIA PTY LIMITED, ACN 631284396
136	534355	ISLAMIC BANK AUSTRALIA PTY LTD, ACN 609971280
137	501091	JUDO BANK PTY LTD, ACN 615995581
138	450526	KEB HANA BANK, ACN 164085563
139	240667	KEYINVEST LTD, ACN 087649474
140	240807	LABORATORIES CREDIT UNION LIMITED, ACN 087650217
141	246315	LEGAL SUPER PTY LTD, ACN 004455789

Item	Australian financial services licence number	Licensee name
142	413613	LFI GROUP PTY LTD, ACN 138903581
143	230511	LGIASUPER TRUSTEE, ACN 105308898
144	383558	LGSS PTY LIMITED, ACN 078003497
145	530842	LIBERTY MUTUAL INSURANCE COMPANY, ACN 086083605
146	237989	LIFEPLAN AUSTRALIA FRIENDLY SOCIETY LIMITED, ACN 087649492
147	257751	LITHUANIAN CO-OPERATIVE CREDIT SOCIETY "TALKA" LIMITED, ACN 087651554
148	329339	LUTHERAN LAY PEOPLE'S LEAGUE OF AUSTRALIA LIMITED, ACN 627336707
149	239933	MACARTHUR CREDIT UNION LTD, ACN 087650244
150	237502	MACQUARIE BANK LIMITED, ACN 008583542
151	241132	MACQUARIE CREDIT UNION LIMITED, ACN 087650253
152	318062	MACQUARIE GROUP LIMITED, ACN 122169279
153	237492	MACQUARIE INVESTMENT MANAGEMENT LTD, ACN 002867003
154	238139	MAITLAND MUTUAL LIMITED, ACN 087651983
155	530609	MANILDRA FLOUR MILLS RETIREMENT FUND PTY LIMITED, ACN 065680195
156	348197	MARITIME SUPER PTY LIMITED, ACN 058013773
157	238073	MDA NATIONAL INSURANCE PTY LTD, ACN 058271417
158	239953	MEAT INDUSTRY EMPLOYEES SUPERANNUATION FUND PTY. LTD., ACN 005793199
159	301912	MEDICAL INDEMNITY PROTECTION SOCIETY LIMITED, ACN 007067281
160	255906	MEDICAL INSURANCE AUSTRALIA PTY LIMITED, ACN 092709629
161	247346	MEGA INTERNATIONAL COMMERCIAL BANK CO., LTD., ACN 079372688
162	241195	MEMBERS BANKING GROUP LIMITED, ACN 087651054
163	235906	MERCER SUPERANNUATION (AUSTRALIA) LIMITED, ACN 004717533
164	238096	METLIFE INSURANCE LIMITED, ACN 004274882
165	506127	MILLPOINT INSURANCE PTY LTD, ACN 616465322

Item	Australian financial services licence number	Licensee name
166	247301	MIPS INSURANCE PTY LTD, ACN 089048359
167	240816	mitsui sumitomo insurance company, limited, ACN 000525637
168	231240	MIZUHO BANK, LTD., ACN 099031106
169	230694	MLC LIMITED, ACN 000000402
170	238718	MOTOR TRADES ASSOCIATION OF AUSTRALIA SUPERANNUATION FUND PTY. LIMITED, ACN 008650628
171	239912	MTA INSURANCE PTY LTD, ACN 070583701
172	234561	MUFG BANK, LTD., ACN 103418882
173	240896	MYSTATE BANK LIMITED, ACN 067729195
174	238945	NESS SUPER PTY LTD, ACN 003156812
175	528032	NETWEALTH SUPERANNUATION SERVICES PTY LTD, ACN 636951310
176	238273	NEWCASTLE GREATER MUTUAL GROUP LTD, ACN 087651992
177	233154	NGS SUPER PTY LIMITED, ACN 003491487
178	247302	NOBLEOAK LIFE LIMITED, ACN 087648708
179	235022	NORTHERN INLAND CREDIT UNION LIMITED, ACN 087650422
180	530269	NSW FIRE BRIGADES SUPERANNUATION PTY LIMITED, ACN 108677854
181	438659	OAK CAPITAL MORTGAGE FUND LIMITED, ACN 161407058
182	288160	ONEPATH GENERAL INSURANCE PTY LIMITED, ACN 072892365
183	247379	OPTUS INSURANCE SERVICES PTY LIMITED, ACN 005711928
184	240768	ORANGE CREDIT UNION LIMITED, ACN 087650477
185	524353	OVER FIFTY GUARDIAN FRIENDLY SOCIETY LIMITED, ACN 087649063
186	237585	OVERSEA CHINESE BANKING CORPORATION LIMITED, ACN 073598035
187	523921	PACIFIC INTERNATIONAL INSURANCE PTY LIMITED, ACN 169311193
188	304962	PAYPAL AUSTRALIA PTY LIMITED, ACN 111195389
189	225246	PERPETUAL SUPERANNUATION LIMITED, ACN 008416831

Item	Australian financial services licensee number	Licensee name
190	240701	POLICE & NURSES LIMITED, ACN 087651876
191	240018	POLICE BANK LTD, ACN 087650799
192	238991	POLICE CREDIT UNION LIMITED, ACN 087651205
193	240293	POLICE FINANCIAL SERVICES LIMITED, ACN 087651661
194	219723	PRIME SUPER PTY LTD, ACN 067241016
195	288330	QANTAS SUPERANNUATION LIMITED, ACN 003806960
196	239545	QBE INSURANCE (AUSTRALIA) LIMITED, ACN 003191035
197	241413	QPCU LIMITED, ACN 087651036
198	489650	QSUPER BOARD, ACN 613629904
199	238305	QUDOS MUTUAL LTD, ACN 087650557
200	244533	QUEENSLAND COUNTRY BANK LIMITED, ACN 087651027
201	232525	RAA INSURANCE LIMITED, ACN 007872602
202	234700	RABOBANK AUSTRALIA LIMITED, ACN 001621129
203	231222	RAC INSURANCE PTY LIMITED, ACN 094685882
204	233082	RACQ INSURANCE LIMITED, ACN 009704152
205	229076	RACT INSURANCE PTY. LTD., ACN 068167804
206	234536	RAILWAYS CREDIT UNION LIMITED, ACN 087651090
207	241167	REGIONAL AUSTRALIA BANK LTD, ACN 087650360
208	240569	REI SUPERANNUATION FUND PTY LIMITED, ACN 056044770
209	460382	RESILIUM INSURANCE BROKING PTY LTD, ACN 169975973
210	233671	RESOLUTION LIFE AUSTRALASIA LIMITED, ACN 079300379
211	246521	ROYAL BANK OF CANADA, ACN 076940880
212	239631	RSM GROUP PTY LTD, ACN 006361226
213	237906	SANDHURST TRUSTEES LIMITED, ACN 004030737
214	230544	SCS SUPER PTY. LIMITED, ACN 064712607

Item	Australian financial services licensee number	Licensee name
215	530900	SOMPO JAPAN INSURANCE INC., ACN 000837801
216	240712	SOUTH WEST SLOPES CREDIT UNION LTD, ACN 087650673
217	331058	SOUTHERN CROSS BENEFITS LIMITED, ACN 133401939
218	241000	SOUTHERN CROSS CREDIT UNION LTD, ACN 087650682
219	342516	SOVEREIGN INSURANCE AUSTRALIA PTY LTD, ACN 138079286
220	237905	SPSL LIMITED, ACN 063427958
221	239649	ST ANDREW'S INSURANCE (AUSTRALIA) PTY LTD, ACN 075044656
222	281731	ST ANDREW'S LIFE INSURANCE PTY LTD, ACN 105176243
223	238340	STATE BANK OF INDIA, ACN 082610008
224	239238	SUMMERLAND FINANCIAL SERVICES LIMITED, ACN 087650806
225	229882	SUNCORP METWAY LIMITED, ACN 010831722
226	245522	SUREPLAN FRIENDLY SOCIETY LTD, ACN 087649456
227	355088	SWISS RE INTERNATIONAL SE, ACN 138873211
228	324908	SWISS RE LIFE & HEALTH AUSTRALIA LIMITED, ACN 000218306
229	239163	T W U NOMINEES PTY LTD, ACN 002835412
230	495938	TAISHIN INTERNATIONAL BANK CO., LTD., ACN 165085638
231	244596	TAIWAN BUSINESS BANK, LTD., ACN 078577250
232	401425	TAIWAN COOPERATIVE BANK, LTD., ACN 139482634
233	238981	TEACHERS MUTUAL BANK LIMITED, ACN 087650459
234	236709	TELSTRA SUPER PTY LTD, ACN 007422522
235	218585	TERRI SCHEER INSURANCE PTY LTD, ACN 070874798
236	238020	THE BROKEN HILL COMMUNITY CREDIT UNION LTD, ACN 087650762
237	246780	THE CAPRICORNIAN LTD, ACN 087650940
238	241436	THE HOLLARD INSURANCE COMPANY PTY LTD, ACN 090584473

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239	507074	THE NORTH OF ENGLAND PROTECTING AND INDEMNITY ASSOCIATION LIMITED, ACN 624528123
240	246383	TOGETHR TRUSTEES PTY LTD, ACN 006964049
241	246548	TOKIO MARINE & NICHIDO FIRE INSURANCE CO., LTD., ACN 000438291
242	238790	TOTAL RISK MANAGEMENT PTY LIMITED, ACN 008644353
243	236049	TOWERS WATSON SUPERANNUATION PTY LTD, ACN 098527256
244	244255	TRADITIONAL CREDIT UNION LIMITED, ACN 087650922
245	240718	TRANSPORT MUTUAL CREDIT UNION LIMITED, ACN 087650600
246	471951	TYRO PAYMENTS LIMITED, ACN 103575042
247	231087	UBS AG, ACN 088129613
248	471028	UNION BANK OF INDIA, ACN 135448047
249	229186	UNITED OVERSEAS BANK LIMITED, ACN 060785284
250	240399	UNITY BANK LIMITED, ACN 087650315
251	526270	VANGUARD SUPER PTY LTD, ACN 643614386
252	240960	VICTORIA TEACHERS LIMITED, ACN 087651769
253	245579	VIRGINIA SURETY COMPANY, INC., ACN 080339957
254	225054	VISION SUPER PTY LTD, ACN 082924561
255	240556	WARWICK CREDIT UNION LTD, ACN 087651116
256	247298	WAW CREDIT UNION CO-OPERATIVE LIMITED, ACN 087651787
257	513764	WISE AUSTRALIA PTY LTD, ACN 616463855
258	240720	WOOLWORTHS TEAM BANK LIMITED, ACN 087651803
259	530541	WYCOMP PTY. LIMITED, ACN 002101377
260	316511	YOUI PTY LTD, ACN 123074733
261	232510	ZURICH AUSTRALIA LIMITED, ACN 000010195
262	232507	ZURICH AUSTRALIAN INSURANCE LIMITED, ACN 000296640