



# Notification of ceasing to practise as, or change to details of, an auditor

Sections A applies to both Auditors and Authorised Audit Companies. Section B applies to Auditors only. Section C applies to Authorised Audit Companies only. Sections A, B or C may be lodged independently with this signed cover page to notify ASIC of:

- |  |   |   |
|--|---|---|
| A1 Change of principal place of practice | B1 Ceasing to practise as an auditor          | C1 Ceasing to practise as an authorised audit company         |
| A2 Commence other place of practice      | B2 Change of auditor name                     | C2 Notify appointment of director                             |
| A3 Cease other place of practice         | B3 Change of practice details                 | C3 Notify appointment of a person who performs a CEO function |
|  | B4 Change of audit firm details               | C4 Cease a person who performs a CEO function                 |
|  | B5 Change of authorised audit company details | C5 Change name of a person who performs a CEO function        |
|  | B6 Change of practising details               | C6 Change address of a person who performs a CEO function     |

**Related forms:**

- 205 Notification of resolution                      484 Change to company details

If there is insufficient space in any section of the form, you may photocopy the relevant page(s) and submit as part of this lodgement

## Auditor details

Auditor registration number

Family name                      Given name  
                     

or  
Company name

ACN/ABN

## Lodgement details

**Who should ASIC contact if there is a query about this form?**

Name

ASIC registered agent number (if applicable)

Telephone number

Postal address

## Signature

This form must be signed by the individual auditor or, in the case of an authorised audit company, by a current officeholder. Changes of details of an authorised audit company must be signed by a company director or secretary.

I certify that the information in this cover sheet and the attached sections of this form is true and complete.

Name

Signature

Capacity  
 Director  
 Company secretary

Date signed  
  /   /    
[D] [D] [M] [M] [Y] [Y]

## Lodgement

Send completed and signed forms to:  
Australian Securities and Investments Commission,  
PO Box 4000, Gippsland Mail Centre VIC 3841.

## For more information

Web [www.asic.gov.au](http://www.asic.gov.au)  
Need help? [www.asic.gov.au/question](http://www.asic.gov.au/question)  
Telephone 1300 300 630

## A1 Change of principal place of practice

Complete this section if you have changed your principal place of practice details.

Please note that authorised audit companies must lodge a **Form 484 Change to company details** to change the address of the company's registered office or principal place of business.

At the office of, C/- (if applicable)	
<input type="text"/>	
Office, unit, level	
<input type="text"/>	
Street number and Street name	
<input type="text"/>	
Suburb/City	State/Territory
<input type="text"/>	<input type="text"/>
Postcode	Country (if not Australia)
<input type="text"/>	<input type="text"/>
Telephone number	Facsimile number
<input type="text"/>	<input type="text"/>
Email address	
<input type="text"/>	
Date of change	
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
[D] [D]	[M] [M] [Y] [Y]

## A2 Commence other place of practice

Complete this section if you have commenced practising at another place of practice.

At the office of, C/- (if applicable)	
<input type="text"/>	
Office, unit, level	
<input type="text"/>	
Street number and Street name	
<input type="text"/>	
Suburb/City	State/Territory
<input type="text"/>	<input type="text"/>
Postcode	Country (if not Australia)
<input type="text"/>	<input type="text"/>
Date of commencement	
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
[D] [D]	[M] [M] [Y] [Y]

## A3 Cease other place of practice

Complete this section if you have ceased practising at another place of practice.

At the office of, C/- (if applicable)	
<input type="text"/>	
Office, unit, level	
<input type="text"/>	
Street number and Street name	
<input type="text"/>	
Suburb/City	State/Territory
<input type="text"/>	<input type="text"/>
Postcode	Country (if not Australia)
<input type="text"/>	<input type="text"/>
Date of cessation	
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
[D] [D]	[M] [M] [Y] [Y]

## B1 Ceasing to practise as an auditor

Complete this section if you have ceased to practice as an auditor

I have ceased to practise as an auditor and request ASIC to cancel my registration as an auditor.

Date of cessation

/   /    
[D] [D] [M] [M] [Y] [Y]

## B2 Change of auditor name

Complete this section if you have changed your name by deed poll or marriage.

Family name

Given name

Date of change

/   /    
[D] [D] [M] [M] [Y] [Y]

## B3 Change of practice details

Provide details of change of practice name, address or contact details.

Have you changed the capacity in which you have been practising, for example, from a member of an audit firm to an individual auditor?

Yes

if yes, go to B6

No,

if no, provide practice name, address or contact details as applicable.

New practice name or style

If the business name was registered before 28 May 2012, the business registration number and the State/Territory of registration is required.

Business registration number

State/Territory of registration

Office, unit, level

Street number and Street name

Suburb/City

State/Territory

Postcode

Country (if not Australia)

Phone number

Fax number

Email address

Date of change

/   /    
[D] [D] [M] [M] [Y] [Y]

## B4 Change of audit firm details

Provide details of change of firm name, address or contact details.

Have you changed the capacity in which you have been practising, for example, from an individual auditor to a member of an audit firm?

Yes

if yes, go to B6

No,

if no, provide firm name, address or contact details as applicable.

ABN

Firm name

Office, unit, level

Street number and Street name

Suburb/City

State/Territory

Postcode

Country (if not Australia)

Phone number

Fax number

Email address

Date of change

  /   /  

[D] [D] / [M] [M] / [Y] [Y]

## B5 Change of authorised audit company details

Provide details of change of authorised audit company name, address or contact details.

Have you changed the capacity in which you have been practising, for example, from a member of an audit firm to a director of an authorised audit company?

Yes

if yes, go to B6

No,

if no, provide authorised audit company name, address or contact details as applicable.

Auditor registration number of company

Company name

Office, unit, level

Street number and Street name

Suburb/City

State/Territory

Postcode

Country (if not Australia)

## B5 Continued... Change of authorised audit company details

Phone number	Fax number				
<input type="text"/>	<input type="text"/>				
Email address					
<input type="text"/>					
Date of change					
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
[D]	[D]	[M]	[M]	[Y]	[Y]

## B6 Change of practising details

Complete this section if you have changed the capacity in which you practise as an auditor and wish to notify ASIC of the name and details of the practice, audit firm or authorised audit company with whom you are now practising.

### Please indicate the capacity in which you have ceased practising:

- Individual auditor  
 Employee of an audit firm  
 Member (partner) of an audit firm  
 Employee of an authorised audit company  
 Director of an authorised audit company

Date of cessation

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
[D]	[D]	[M]	[M]	[Y]	[Y]

### Please indicate the capacity in which you have commenced practising:

- Individual auditor  
 Employee of an audit firm  
 Member (partner) of an audit firm  
 Employee of an authorised audit company  
 Director of an authorised audit company

Date of commencement

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
[D]	[D]	[M]	[M]	[Y]	[Y]

### If you are practising as an individual auditor and are carrying on business under a name or style other than your own, please provide the following details:

Practice name

If the business name was registered before 28 May 2012, the business registration number and the State/Territory of registration is required.

Business registration number

State/Territory of registration

### If you are practising as an employee or member of an audit firm, please provide the following details:

Firm name

If the business name was registered before 28 May 2012, the business registration number and the State/Territory of registration is required.

Business registration number

State/Territory of registration

## B6 Continued... Change of practising details

Please note that if this also changes your principal place of practice or other places of practice, then you must also complete sections A1, A2 or A3, as applicable.

**If you are practising as an employee or director of an authorised audit company, please provide the following details:**

Company name

Auditor registration number

If the company carries on business under a name or style other than its own name, please provide the following details:

Business name

If the business name was registered before 28 May 2012, the business registration number and the State/Territory of registration is required.

Business registration number

State/Territory of registration

**Please provide the following address and contact details:**

Office, unit, level

Street number and Street name

Suburb/City

State/Territory

Postcode

Country (if not Australia)

Phone number

Fax number

Email address

## C1 Ceasing to practise as an authorised audit company

The company requests ASIC to cancel its registration as an authorised audit company.

Date of request

/   /    
[D] [D] [M] [M] [Y] [Y]

## C2 Notify appointment of director

Complete this section if a new director has been appointed to the company. Please note that a Form 484 must also be lodged to notify ASIC of the appointment.

Auditor registration number

Family name

Given name

Date of birth

/   /    
[D] [D] [M] [M] [Y] [Y]

Place of birth (town/city)

(state/country)

Date of appointment

/   /    
[D] [D] [M] [M] [Y] [Y]

## C2 Continued... Notify appointment of additional director

Complete this section if a new director has been appointed to the company. Please note that a Form 484 must also be lodged to notify ASIC of the appointment.

Auditor registration number

Family name

Given name

Date of birth

/   /    
[D] [D] [M] [M] [Y] [Y]

Place of birth (town/city)

(state/country)

Date of appointment

/   /    
[D] [D] [M] [M] [Y] [Y]

## C3 Notify appointment of person who performs a chief executive officer function

Family name

Given name

Date of birth

/   /    
[D] [D] [M] [M] [Y] [Y]

Place of birth (town/city)

(state/country)

Date of appointment

/   /    
[D] [D] [M] [M] [Y] [Y]

### C3 Continued... **Notify appointment of additional person who performs a chief executive officer function**

Family name <input type="text"/>	Given name <input type="text"/>
Date of birth <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> [D] [D] / [M] [M] / [Y] [Y]	
Place of birth (town/city) <input type="text"/>	(state/country) <input type="text"/>
Date of appointment <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> [D] [D] / [M] [M] / [Y] [Y]	

### C4 Cease a person who performs a chief executive officer function

Family name <input type="text"/>	Given name <input type="text"/>
Date of birth <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> [D] [D] / [M] [M] / [Y] [Y]	
Place of birth (town/city) <input type="text"/>	(state/country) <input type="text"/>
Date of cessation <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> [D] [D] / [M] [M] / [Y] [Y]	

### C4 Continued... **Cease another person who performs a chief executive officer function**

Family name <input type="text"/>	Given name <input type="text"/>
Date of birth <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> [D] [D] / [M] [M] / [Y] [Y]	
Place of birth (town/city) <input type="text"/>	(state/country) <input type="text"/>
Date of cessation <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> [D] [D] / [M] [M] / [Y] [Y]	

### C5 Change name of person who performs a chief executive officer function

Please note that if you have changed your name and you are also a director or member of another company(s) then you must also lodge a **Form 484 Change to company details** for that company.

<b>Their previous name was</b>	
Family name <input type="text"/>	Given name <input type="text"/>
Date of birth <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> [D] [D] / [M] [M] / [Y] [Y]	
Place of birth (town/city) <input type="text"/>	(state/country) <input type="text"/>
<b>Their new name is</b>	
Family name <input type="text"/>	Given name <input type="text"/>
Date of change <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> [D] [D] / [M] [M] / [Y] [Y]	



## C6 Change address of person who performs a chief executive officer function

### Name of chief executive officer

Family name

Given name

Please note that if you have changed your address and you are also a director or member of another company(s) then you must also lodge a **Form 484 Change to company details** for that company.

### Their new address is

Unit, level

Street number and Street name

Suburb/City

State/Territory

Postcode

Country (if not Australia)

Date of change

<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>
[D	D]		[M	M]		[Y	Y]

# Guide: Notification of ceasing to practise as, or change to details of, an auditor

This guide does not form part of the prescribed form. It is included by ASIC to assist you in completing and lodging the Form 905.

**Sections A applies to both Auditors and Authorised Audit Companies. Section B applies to Auditors only. Section C applies to Authorised Audit Companies only. Sections A, B or C may be lodged independently with this signed cover page to notify ASIC of:**

A1 Change of principal place of practice	B1 Ceasing to practise as an auditor	C1 Ceasing to practise as an authorised audit company
A2 Commence other place of practice	B2 Change of auditor name	C2 Notify appointment of director
A3 Cease other place of practice	B3 Change of practice details	C3 Notify appointment of a person who performs a CEO function
	B4 Change of audit firm details	C4 Cease a person who performs a CEO function
	B5 Change of authorised audit company details	C5 Change name of a person who performs a CEO function
	B6 Change of practising details	C6 Change address of a person who performs a CEO function
<b>Related forms:</b>		
205 Notification of resolution	484 Change to company details	

<b>Lodgement period</b>	For an auditor For an authorised audit company	21 days from date of change 28 days from date of change
<b>Late fees</b>	<p>Late fees will apply if you notify a change outside of the lodgement period.</p> <p>For information on fees refer to <a href="http://www.asic.gov.au/forms">www.asic.gov.au/forms</a>.</p> <p>A form is not considered lodged until it is received and accepted by ASIC as being in compliance with s1274(8) of the Corporations Act 2001. A receipt will not be issued unless requested.</p>	
<b>Lodgement requirements</b>	<p><b>Auditors</b></p> <p>If you are ceasing to practise as an auditor - complete B1.</p> <p>If you are changing the address of your principal place of practice - complete A1.</p> <p>If you have opened a place of practice which is not your principal place of practice - complete A2.</p> <p>If you have closed a place of practice which is not your principal place of practice - complete A3.</p> <p>If you have changed your name by marriage or deed poll- complete B2.</p> <p>If you have changed the capacity in which you practise and are now practising as:  an individual auditor;  an employee of an audit firm;  an employee of an authorised audit company;  a partner of an audit firm; or  a director of an authorised audit company - complete B6.</p> <p>Please note that you must also notify ASIC of any changes of principal place of practice or other places of practice using A1, A2 or A3 (as applicable).</p> <p>If you have changed the name of your practice from your own name to a trading name or from a trading name to your own name - complete B3.</p> <p>If you are practising as a director or employee of an authorised audit company and the authorised audit company changes its name, address or contact details, or you change authorised audit companies - complete B5.</p>	

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**Continued... Lodgement requirements****Authorised Audit Companies**

If the company wishes to cancel its registration - complete C1.

If the company has changed the address of its registered office or principal place of business - lodge a Form 484.

If the company has changed the address of its principal place of practice - complete A1.

If the company has opened a place of practice which is not its principal place of practice - complete A2.

If the company has closed a place of practice which is not its principal place of practice - complete A3.

If the company has changed its name - lodge a Form 205.

If a director has changed his or her address - lodge a Form 484.

If the company has appointed a new director - lodge a Form 484 and complete C2.

If a director of the company ceases to be a director of the company - lodge a Form 484.

If the company has appointed a new person who performs a chief executive officer function - complete C3.

If a person who performs a chief executive officer function ceases to perform that function - complete C4.

If a person who performs a chief executive officer function changes their name by way of marriage or deed poll - complete C5.

If a person who performs a chief executive officer function changes his or her address - complete C6.

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**Privacy**

The information provided to ASIC in this form may include personal information. Please refer to our privacy policy ([www.asic.gov.au/privacy](http://www.asic.gov.au/privacy)) for information about how we handle your personal information, your rights to seek access to and correct personal information, and to complain about breaches of your privacy.

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**Lodgement**

Send completed and signed forms to:  
Australian Securities and Investments Commission,  
PO Box 4000, Gippsland Mail Centre VIC 3841.

**For more information**

Web [www.asic.gov.au](http://www.asic.gov.au)  
Need help? [www.asic.gov.au/question](http://www.asic.gov.au/question)  
Telephone 1300 300 630