



ASIC

Australian Securities & Investments Commission

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Annual review

This is a part of [Information Sheet 30 Fees for commonly lodged documents](#)

Note: Item number refers to Sch 1 of the Corporations (Fees) Regulations 2001.

What do you want to do?	Use form:	from 1 July 2014:	from 1 July 2015:	Notes:
Apply to change annual review date of company or registered scheme or of more than one company or registered scheme	488	For 1 to 9 companies or schemes- \$38 per company or scheme For 10 or more companies or schemes - \$377 per application	For 1 to 9 companies or schemes- \$38 per company or scheme For 10 or more companies or schemes - \$382 per application	Items 7 and 7A
Change company details in response to a company statement	484	No fee	No fee	Late review fee applies if received more than 28 days after date of issue of company statement. Note – if change is also outside 28 day lodging period for notifying a change a late lodgement fee will also apply.
Change scheme details in response to a scheme statement	491	No fee	No fee	Late review fee applies if received more than 28 days after date of issue of scheme

What do you want to do?	Use form:	from 1 July 2014:	from 1 July 2015:	Notes:
				statement

Annual review fees

For most companies and schemes, their annual review date is the anniversary of their date of registration or incorporation.

Note: Item numbers refer to Sch 1 Pt 1 of the Corporations (Review Fees) Regulations 2003. There are no forms prescribed.

What are you registered as?	from 1 July 2014:	from 1 July 2015:	Notes:	Sch 1 Item number
A public company (except a special purpose company or a small transferring financial institution)	\$1146	\$1161	Late payment fee applies if not paid within 2 months after review date	Item 101
A proprietary company (except a special purpose company)	\$243	\$246	Late payment fee applies if not paid within 2 months after review date	Item 102
A special purpose company*	\$45	\$46	Late payment fee applies if not paid within 2 months after review date	Item 103
A registered scheme	\$1146	\$1161	Late payment fee applies if not paid within 2 months after review date	Item 104
A small transferring financial institution (except a special purpose company)	\$229	\$232	Late payment fee applies if not paid within 2 months after review date	Item 106
A registered scheme that is being wound up	No fee	No fee		Item 105
A company in liquidation	No fee	No fee		Item 107

Upfront annual review fees

A company or registered scheme may elect to pay the fee specified above as an upfront or advance payment for fees in relation to review dates for a period of 10 years.

Note: Item numbers refer to Sch 1 Pt 1A of the Corporations (Review Fees) Regulations 2003. There are no forms prescribed. No late fees apply.

What are you registered as?	from 1 July 2014:	from 1 July 2015:	Notes:	Sch1 Item number
A public company (except a special purpose company or a small transferring financial institution)	\$8774	\$8891		Item 101
A proprietary company (except a special purpose company)	\$1823	\$1847		Item 102
A special purpose company *	\$342	\$347	See note below	Item 103
A registered scheme	\$8774	\$8891		Item 104

* A special purpose company is defined in Regulation 3 of the Corporations (Review Fees) Regulations 2003 as:

1. a company holding a licence that is continued in force by section 151 of the Act and allows the company to omit 'Limited' from its name; or
2. in the case of a company limited by guarantee, or by both shares and guarantee, that was registered immediately before the commencement of this paragraph — if the constitution of the company states that the company:
 1. is formed for the purpose of providing recreation or amusement or promoting commerce, industry, art, science, religion, charity, patriotism, pension or superannuation schemes or any other object useful to the community; and
 2. applies its profits (if any) or other income in promoting its purpose; and
 3. prohibits the distribution of its income or property to its members; or
3. a company that, under subsection 150 (1) of the Act, is registered without 'Limited' in its name; or
4. a company the constitution of which:
 1. requires the company to pursue charitable purposes only and to apply its income in promoting those purposes; and
 2. prohibits the company making distributions to its members and paying fees to its directors; and
 3. requires its directors to approve all other payments the company makes to them; or
5. a proprietary company, if:
 1. the company is the proprietor of land on which a building divided into separate residential areas and areas for common use is erected; and
 2. the members of the company are entitled, because of the shares they hold in the company, to the exclusive occupation of 1 or more of the residential areas and to the use of the common areas; and
 3. the company only operates to facilitate and enforce the rights of company members in relation to the exclusive occupation of the residential areas and to maintain the common areas; or
6. a company, other than a company mentioned in paragraph (a), (b), (c), (d) or (e), if:
 1. the constitution of the company prohibits distribution of the company's income or property to its members; and
 2. the sole purpose of the company is to act as the trustee of a regulated superannuation fund within the

meaning of section 19 of the Superannuation Industry (Supervision) Act 1993.

Late fees for annual review

Note: These fees are payable **in addition to** any prescribed fee.

Late payment fee

Annual review fees must be paid within 2 months after review date (except upfront fees).

Item numbers refer to Sch 1 Pt 2 of the Corporations (Review Fees) Regulations 2003.

Length of delay	Fee from 1 July 2014	Fee from 1 July 2015	Notes	Sch Item number
If payment is received within 1 month after due date	\$74	\$75		Item 201
If payment is received more than 1 month after due date	\$308	\$312		Item 202

Late lodgement fee

Documents notifying changes must be lodged within the time prescribed for notifying that change.

Item numbers refer to Sch 1 of the Corporations (Fees) Regulations 2001.

Length of delay	Fee from 1 July 2014	Fee from 1 July 2015	Notes	Sch Item number
If document is received within 1 month after the prescribed time	\$74	\$75		Item 28(a)
If document is received more than 1 month after the prescribed time	\$308	\$312		Item 28(b)

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