

FIRST PRINT

**PUBLIC ACCOUNTANTS REGISTRATION (CO-
OPERATION) AMENDMENT BILL 1986**

NEW SOUTH WALES



EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

This Bill is cognate with the Co-operation (Amendment) Bill 1986.

The object of this Bill is to amend the Public Accountants Registration Act 1945 to delete certain provisions in consequence of the enactment of the proposed Co-operation (Amendment) Act 1986.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides for the commencement of the proposed Act, with minor exceptions, at the same time as that of the relevant provision of the proposed Co-operation (Amendment) Act 1986.

Clause 3 amends section 28 of the Public Accountants Registration Act 1945 by deleting the requirement that only a registered public accountant be appointed as auditor for the purpose of the auditing of accounts under the Co-operation Act 1923. The qualifications of auditors for the purposes of an audit under that Act will be regulated under the Co-operation Act 1923 as a result of the proposed Co-operation (Amendment) Act 1986.

PUBLIC ACCOUNTANTS REGISTRATION (CO- OPERATION) AMENDMENT BILL 1986

NEW SOUTH WALES



TABLE OF PROVISIONS

1. Short title
 2. Commencement
 3. Amendment of Act No. 18, 1945, s. 28 (Disqualification of certain persons from holding certain appointments)
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**PUBLIC ACCOUNTANTS REGISTRATION (CO-
OPERATION) AMENDMENT BILL 1986**

NEW SOUTH WALES



No. , 1986

A BILL FOR

An Act to amend the Public Accountants Registration Act 1945 as a
consequence of the enactment of the Co-operation (Amendment) Act
1986.

Public Accountants Registration (Co-operation) Amendment 1986

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:

5 Short title

1. This Act may be cited as the "Public Accountants Registration (Co-operation) Amendment Act 1986".

Commencement

2. (1) Sections 1 and 2 shall commence on the date of assent to this
10 Act.

(2) Except as provided by subsection (1), this Act shall commence on the commencement of Schedule 2 (4) to the Co-operation (Amendment) Act 1986.

15 Amendment of Act No. 18, 1945, s. 28 (Disqualification of certain persons from holding certain appointments)

3. The Public Accountants Registration Act 1945 is amended by omitting from section 28 (1) (b) (i) the words "Co-operation Act 1923-1941, as amended by subsequent Acts;".

PUBLIC ACCOUNTANTS REGISTRATION (CO- OPERATION) AMENDMENT ACT 1986 No. 107

NEW SOUTH WALES



TABLE OF PROVISIONS

1. Short title
 2. Commencement
 3. Amendment of Act No. 18, 1945, s. 28 (Disqualification of certain persons from holding certain appointments)
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**PUBLIC ACCOUNTANTS REGISTRATION (CO-OPERATION)
AMENDMENT ACT 1986 No. 107**

NEW SOUTH WALES



Act No. 107, 1986

An Act to amend the Public Accountants Registration Act 1945 as a consequence of the enactment of the Co-operation (Amendment) Act 1986. [Assented to 26 November 1986]

Public Accountants Registration (Co-operation) Amendment 1986

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:

Short title

1. This Act may be cited as the "Public Accountants Registration (Co-operation) Amendment Act 1986".

Commencement

2. (1) Sections 1 and 2 shall commence on the date of assent to this Act.

(2) Except as provided by subsection (1), this Act shall commence on the commencement of Schedule 2 (4) to the Co-operation (Amendment) Act 1986.

Amendment of Act No. 18, 1945, s. 28 (Disqualification of certain persons from holding certain appointments)

3. The Public Accountants Registration Act 1945 is amended by omitting from section 28 (1) (b) (i) the words "Co-operation Act 1923-1941, as amended by subsequent Acts;".