



Form 405

Corporations Act 2001
601CK(1), 601CT, 601CV, 100(1)(d),
ASIC Corporations (Foreign Licensees and ADIs) Instrument 2016/186

Statement to verify financial statements of a foreign company

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

Lodgement details

An image of this form will be available as part of the public register.

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

ASIC registered agent number (if applicable)

Firm/organisation

Contact name/position description

Telephone number (during business hours)

Email address (optional)

Postal address

Suburb/City

State/Territory

Postcode

1 Details of foreign company

Company name

ARBN

Place of incorporation

Financial year ended

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

Annual general meeting held (leave blank if not applicable)

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

2 Details of registered office in Australia

Registered office in Australia

Late fees may apply so refer to the Guide for information about lodgement periods.

At the office of, C/- (if applicable)

Office, unit, level

Street number and Street name

Suburb/City

State/Territory

Postcode

Does the company occupy the premises?

☐ Yes

☐ No

If no, name of occupier?

☐ Occupier's consent (Select box to indicate the statement below is correct)

The occupier of the premises has consented in writing to the use of the specified address as the address of the registered office of the company and has not withdrawn that consent.

Has this address previously been notified to ASIC?

☐ Yes

☐ No

If no, provide date of change of address

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

3 Details of registered office in place of incorporation

If no registered office in place of incorporation, provide the address of the principal place of business in place of incorporation.

Late fees may apply so refer to the Guide for information about lodgement periods.

At the office of, C/- (if applicable)

Office, unit, level

Street number and Street name

Suburb/City

State/Territory

Postcode

Country

Has this address previously been notified to ASIC?

☐ Yes

☐ No

If no, provide date of change of address

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

4 Details of local agents

The appointment of a new local agent can only be notified to ASIC on a Form 404 *Notification of change to agent of a foreign company*.

Provide details of all current local agents and any former local agents that have ceased but whose cessation has not been notified to ASIC. Late fees may apply so refer to the Guide for information about lodgement periods.

The address must be in Australia.
PO Box cannot be accepted.

Change of name of local agent

Change of address of local agent

Cessation of local agent

Family name	Given names
<input type="text"/>	<input type="text"/>
OR	
Company name	
<input type="text"/>	
ACN/ABN	
<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	
<input type="text"/>	

Has the name of this previously appointed local agent changed since it was last notified to ASIC?

☐ Yes

 If yes, provide the date of change of name and the former name of this local agent

 Date of change of name

/ /

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

 Former name

☐ No

Has the address of this previously appointed local agent changed since it was last notified to ASIC?

☐ Yes

 If yes, provide the date of change of the address

/ /

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

☐ No

Has this previously appointed local agent ceased?

☐ Yes

 If yes, provide the date of cessation.

/ /

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

 The appointment of a new local agent can only be notified to ASIC on a Form 404 *Notification of change to agent of a foreign company*.

☐ No

If you need to provide details of additional local agents, use copies of this page and submit as part of your lodgement. See Guide for how to provide additional information.

5 Details of directors

Provide details of all directors, including those whose appointment has not previously been notified to ASIC. Also include details of any directors that have ceased but whose cessation has not been notified to ASIC. Late fees may apply so refer to the Guide for information about lodgement periods.

Enter family and given names. If the director is a company, provide the name of the company and the ACN or ARBN.

If the director is an individual, give their usual residential address.

Appointment of director

Change of name of director

Change of address

Cessation of director

Family name	Given names	
<input type="text"/>	<input type="text"/>	
Company name (if applicable)		
<input type="text"/>		
ACN/ARBN (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"/>
Place of birth (town/city)	(state/country)
<input type="text"/>	<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]	

Have you previously notified ASIC of the appointment of this director?

☐ Yes

☐ No

If no, provide the date of appointment

/ /

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

Has the name of this director changed since it was last notified to ASIC?

☐ Yes

If yes, provide the date of change of name and the former name of the director

Date of change of name

/ /

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

Former name

☐ No

Has the address of this director changed since it was last notified to ASIC?

☐ Yes

If yes, provide the date of change of the address

/ /

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

☐ No

Has the director ceased?

☐ Yes

If yes, provide the date of cessation

/ /

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

☐ No

5 Continued... Details of additional directors

Provide details of all directors, including those whose appointment has not previously been notified to ASIC. Also include details of any directors that have ceased but whose cessation has not been notified to ASIC. Late fees may apply so refer to the Guide for information about lodgement periods.

Enter family and given names. If the director is a company, provide the name of the company and the ACN or ARBN.

If the director is an individual, give their usual residential address.

Appointment of director

Change of name of director

Change of address

Cessation of director

Family name	Given names	
<input type="text"/>	<input type="text"/>	
Company name (if applicable)		
<input type="text"/>		
ACN/ARBN (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"/>
Place of birth (town/city)	(state/country)
<input type="text"/>	<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]	

Have you previously notified ASIC of the appointment of this director?

☐ Yes

☐ No

└ If no, provide the date of appointment

/ /

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

Has the name of this director changed since it was last notified to ASIC?

☐ Yes

└ If yes, provide the date of change of name and the former name of the director

Date of change of name

/ /

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

Former name

☐ No

Has the address of this director changed since it was last notified to ASIC?

☐ Yes

└ If yes, provide the date of change of the address

/ /

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

☐ No

Has the director ceased?

☐ Yes

└ If yes, provide the date of cessation

/ /

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

☐ No

If you need to provide details of additional directors, use copies of this page and submit as part of your lodgement. See Guide for how to provide additional information.

6 Financial statements

The following financial statements must be lodged (as required by s601CK)

- Balance sheet made up to the end of the financial year
- Profit and loss statement for the last financial year
- Cash flow statement for the last financial year

An auditor's report must be provided if the company holds an Australian financial services licence. Otherwise, submit an auditor's report if one is required to be prepared in place of origin.

Provide any other documents that the company is required to prepare in its place of origin.

If the foreign company is the holder of an Australian financial services licence:

Are you relying on ASIC Corporations (Foreign Licensees and ADIs) Instrument 2016/186?

- ☐ Yes
☐ No

ASIC Corporations (Foreign Licensees and ADIs) Instrument 2016/186 exempts foreign companies which hold an Australian financial services licence and foreign authorised deposit-taking institutions (foreign ADIs) who hold an Australian financial services licence from the financial reporting requirements of Division 6 of Part 7.8 on the condition that the foreign entity lodges the financial statements required by s601CK(1) and lodges an auditor's report on those financial statements.

Signature

Tick boxes that apply, complete the details and sign and date the form.

Name

Capacity

- ☐ Director of the foreign company
☐ Secretary of the foreign company
☐ Duly appointed local agent of the foreign company
☐ Director or secretary of a company which has been duly appointed as local agent of the foreign company

I verify that:

- the copies annexed to this form are true copies of the documents required to be lodged under s601CK(1) of the *Corporations Act 2001* and
- the information in this form is true and complete.

Signature

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.

Or lodge the form electronically using Standard Business Reporting enabled software. See www.sbr.gov.au for more details.

For more information

Web www.asic.gov.au
Need help? www.asic.gov.au/question
Telephone 1300 300 630

Guide: Statement to verify financial statements of a foreign company

This guide does not form part of the form. It is included by ASIC to assist you in completing and lodging the Form 405.

Signature	This form must be signed by a director, secretary or local agent or by a director or secretary for a company appointed as local agent.																																				
Lodgement fee	A lodgement fee applies to this form. For information on fees refer to www.asic.gov.au/forms .																																				
Lodgement period	<p>The financial statements must be lodged at least once each calendar year and at intervals of not more than 15 months.</p> <p>Notifiable changes should be lodged as soon as possible on the prescribed form shown in the table below, but in some cases they can be accepted on the Form 405. Please note late fees apply if lodged outside of the lodgement period.</p> <table><tr><th>Type of change</th><th>Lodging period</th><th>Prescribed form</th><th>Can this change also be notified on the Form 405?</th></tr><tr><td>Change of address of registered office in Australia</td><td>Within 7 days after date of change</td><td>489 <i>Notification of change of registered office or office hours of a registered body</i></td><td>Yes</td></tr><tr><td>Change of office hours of registered office in Australia</td><td>Within 7 days after date of change</td><td>489 <i>Notification of change of registered office or office hours of a registered body</i></td><td>No</td></tr><tr><td>Change of address of registered office in place of incorporation</td><td>Within 1 month after date of change</td><td>489 <i>Notification of change of registered office or office hours of a registered body</i></td><td>Yes</td></tr><tr><td>Appointment of local agent</td><td>Within 1 month after date of change</td><td>404 <i>Notification of change to agent of a foreign company</i></td><td>No</td></tr><tr><td>Cessation of local agent</td><td>Within 1 month after date of change</td><td>404 <i>Notification of change to agent of a foreign company</i></td><td>Yes</td></tr><tr><td>Change of name or address of local agent</td><td>Within 1 month after date of change</td><td>404 <i>Notification of change to agent of a foreign company</i></td><td>Yes</td></tr><tr><td>Appointment or cessation of director</td><td>Within 1 month after date of change.</td><td>490 <i>Notification of change to directors of a registered body</i></td><td>Yes</td></tr><tr><td>Change of name or address of director</td><td>Within 1 month after date of change.</td><td>490 <i>Notification of change to directors of a registered body</i></td><td>Yes</td></tr></table>	Type of change	Lodging period	Prescribed form	Can this change also be notified on the Form 405?	Change of address of registered office in Australia	Within 7 days after date of change	489 <i>Notification of change of registered office or office hours of a registered body</i>	Yes	Change of office hours of registered office in Australia	Within 7 days after date of change	489 <i>Notification of change of registered office or office hours of a registered body</i>	No	Change of address of registered office in place of incorporation	Within 1 month after date of change	489 <i>Notification of change of registered office or office hours of a registered body</i>	Yes	Appointment of local agent	Within 1 month after date of change	404 <i>Notification of change to agent of a foreign company</i>	No	Cessation of local agent	Within 1 month after date of change	404 <i>Notification of change to agent of a foreign company</i>	Yes	Change of name or address of local agent	Within 1 month after date of change	404 <i>Notification of change to agent of a foreign company</i>	Yes	Appointment or cessation of director	Within 1 month after date of change.	490 <i>Notification of change to directors of a registered body</i>	Yes	Change of name or address of director	Within 1 month after date of change.	490 <i>Notification of change to directors of a registered body</i>	Yes
Type of change	Lodging period	Prescribed form	Can this change also be notified on the Form 405?																																		
Change of address of registered office in Australia	Within 7 days after date of change	489 <i>Notification of change of registered office or office hours of a registered body</i>	Yes																																		
Change of office hours of registered office in Australia	Within 7 days after date of change	489 <i>Notification of change of registered office or office hours of a registered body</i>	No																																		
Change of address of registered office in place of incorporation	Within 1 month after date of change	489 <i>Notification of change of registered office or office hours of a registered body</i>	Yes																																		
Appointment of local agent	Within 1 month after date of change	404 <i>Notification of change to agent of a foreign company</i>	No																																		
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Change of name or address of director	Within 1 month after date of change.	490 <i>Notification of change to directors of a registered body</i>	Yes																																		
Late fees	<p>Late fees will apply if you notify a change outside of the lodgement period.</p> <p>For information on fees refer to www.asic.gov.au/forms.</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>																																				

Financial documents to be provided

Financial statements as described in **Section 6** — balance sheet, profit and loss statement, cash flow statement and any other document required to be prepared by the law in the company's place of origin.

An auditor's report on those financial statements must be provided if the company holds an Australian financial services licence and relies on ASIC Corporations (Foreign Licensees and ADIs) Instrument 2016/186.

A foreign company registered in Australia is required to lodge the financial statements of the company, not simply financial statements relating to its 'Australian operations'.

If the registered foreign company itself is controlled by another company and its financial statements are included in those of the parent company, then the statements will need to itemise the amounts belonging to the registered foreign company.

For more information refer to Regulatory Guide 58 *Reporting requirements – registered foreign companies and Australian companies with foreign company shareholders* available from www.asic.gov.au/rg and Class Order (CO 02/1432) *Registered foreign companies – financial reporting requirements* available from www.asic.gov.au/co.

Reduced lodgement requirements for New Zealand companies

New Zealand companies that are registered as foreign companies in Australia are exempt (under s601CDA and s601CTA of the Corporations Act) from the requirements to lodge certain basic company information and financial statements with ASIC. Post registration lodgement requirements (with ASIC) for New Zealand companies have been reduced where ASIC is able to source the identical information or document (that satisfies Corporations Act requirements) from the New Zealand Companies Office (NZCO).

ASIC has established data transfer arrangements with the NZCO that enables electronic transfer and receipt of information and documents for these companies. ASIC will record lodgements from the NZCO against the relevant New Zealand company's ARBN record and, where possible, update its public registers accordingly.

The table below outlines changes that a New Zealand company must notify to ASIC and whether our data transfer arrangements with the NZCO are covered by the change.

Type of change	Prescribed form	Change covered by NZCO-AUST data transfer arrangements
Change of address of registered office in Australia	489 Notification of change of registered office or office hours of a registered body	No
Change of office hours of registered office in Australia	489 Notification of change of registered office or office hours of a registered body	No
Change of address of registered office in place of incorporation	489 Notification of change of registered office or office hours of a registered body	Yes
Appointment, cessation of change name or address of local agent	404 Notification of change to agent of a foreign company	No
Appointment of director	490 Notification of change to directors of a registered body	No
Cessation, change of name or address of director	490 Notification of change to directors of a registered body	Yes
Change to foreign company's constitution	409 Notification of change to details of a foreign company	Yes
Change of foreign company's name	409 Notification of change to details of a foreign company	No
Financial statements (profit and loss, balance sheet, cash flow statement and any other document as required by NZCO)	405 Statement to verify financial statements of a foreign company	Yes (as long as they have been provided in entirety to the NZCO)
Exemption from providing financial statements	406 Annual return of a foreign company	No
Financial statements of a foreign company that holds an Australian financial services licence	405 Statement to verify financial statements of a foreign company	No
Notice of winding up, dissolution or deregistration of company in place of origin	407 Notification of cessation, winding up or dissolution of a foreign company or registered Australian body	Yes
Notice of cessation of business of company in Australia	407 Notification of cessation, winding up or dissolution of a foreign company or registered Australian body	No

Foreign translation

If any document is not in English, the document and a certified translation of that document into English (s1304) must be lodged. The translation must be certified in writing to be a correct translation.

A translation made outside Australia must be certified as a correct translation into English by one of the following persons in the place where the corporation was formed or incorporated:

- a person who has lawful custody of the original document i.e. a person who exercises under law functions similar to those exercised by ASIC; or
- a notary public or a translator public duly admitted in accordance with the law.

A translation made inside Australia must be certified as a correct translation into English by a person approved by ASIC such as:

- language teachers or professors at tertiary institutions;
- legal translators with a minimum of 12 months' experience in certifying translated documents or being an interpreter before the Courts;
- a Level III accredited translator by the National Accreditation Authority for Translators and Interpreters Ltd (NAATI);

an approved translator from the Department of Immigration and Citizenship - Translating and Interpreting Service;

any other qualified person of a Commonwealth or State Government Department providing accredited translation services.

How to provide additional information

Photocopied Form 405 pages

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.

Annexures

To make any annexure conform to the regulations, you must

1. use A4 size paper of white or light pastel colour with a margin of at least 10mm on all sides
2. show the company name and ACN or ARBN
3. number the pages consecutively
4. print or type in BLOCK letters in dark blue or black ink so that the document is clearly legible when photocopied
5. mark the annexure with an identifying letter or symbol eg a,b,c or 1,2,3 etc.
6. endorse the annexure with the words:
This annexure (mark) of (number) pages referred to in form (form number and title)
7. sign and date the annexure

The annexure must be signed by the same person(s) who signed the form.

Privacy

The information provided to ASIC in this form may include personal information. Please refer to our privacy policy (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.

Lodgement

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

Or lodge the form electronically using Standard Business Reporting enabled software. See www.sbr.gov.au for more details.

For more information

Web www.asic.gov.au
Need help? www.asic.gov.au/question
Telephone 1300 300 630