



# *Government Gazette*

of the State of

New South Wales

**Number 224 - Other**

**Friday, 06 June 2025**

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## GEOGRAPHICAL NAMES ACT 1966

PURSUANT to the provisions of Section 10 of the *Geographical Names Act 1966*, the Geographical Names Board has this day assigned the name listed hereunder as a geographical name.

**Australian Standing Stones** for a Landmark located within Centennial Parklands off Watsons Drive in Glenn Innes Severn Council Area (LGA) NSW.

The position and extent for this feature is recorded and shown within the Geographical Names Register of New South Wales. This information can be accessed through the Board's website at [Geographical Names Board | NSW Government](#).

NARELLE UNDERWOOD  
Chair

Geographical Names Board  
346 Panorama Ave  
BATHURST NSW 2795

**PIPELINES ACT 1967**

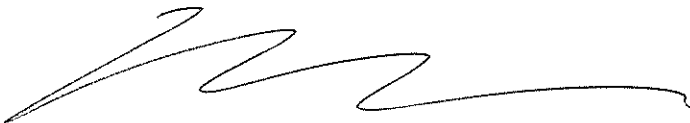
**NOTIFICATION OF VESTING OF EASEMENTS OVER LANDS**

**PIPELINE LICENCE NO.16 – VARIATION NO. 32**

I, Penny Sharpe, Minister for Energy, pursuant to Sections 21 and 61 of the *Pipelines Act 1967*, hereby declare:

1. That the lands and easements over lands described in Schedule 1 are vested in East Australian Pipeline Pty Limited (ACN 064 629 009) for the purposes of, and incidental to, the construction and operation of Pipeline Licence No.16; and
2. The restrictions as to user, set out in Schedule 2, have effect in respect of the lands described in Schedule 1.

Signed this        30        day of        May        2025.



**The Hon Penny Sharpe MLC**  
**Minister for Energy**

**PIPELINES ACT 1967**

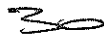
**INSTRUMENT OF GRANT OF VARIATION OF LICENCE AREA  
FOR PIPELINE LICENCE**

**LICENCE NO. 16 – VARIATION NO. 32**

East Australian Pipeline Pty Limited (EAPL) (ACN 064 629 009), having been granted Pipeline Licence No.16 under Section 14 of the *Pipelines Act 1967* (the Act) on 28 May 1997, has applied in accordance with the provisions of Section 18 of the Act for a minor variation (s.18(5)) of the licence area by including additional lands as described in Schedule 1.

This application complies with the provisions of the Act and the Pipelines Regulation 2023. I, Penny Sharpe, Minister for Energy, pursuant to Section 19(1) of the Act, do grant Variation No. 32 to Licence No. 16 to EAPL, effective from my signing of this Instrument.

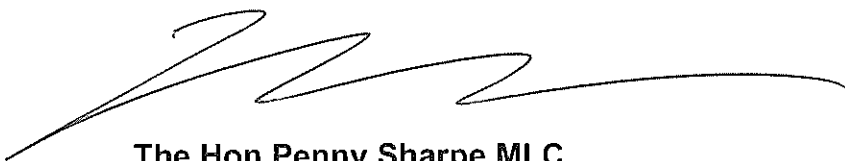
Signed this



day of

MAY

2025.



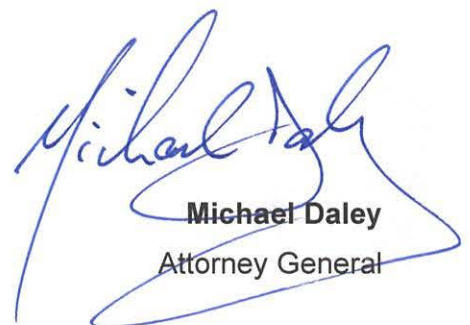
**The Hon Penny Sharpe MLC  
Minister for Energy**

**DEFAMATION ACT 2005**

**ORDER**

I, MICHAEL DALEY, Attorney General, in pursuance of section 35(3) of the *Defamation Act 2005*, by this order, declare the amount that is to apply for the purposes of section 35(1) of the *Defamation Act 2005* to be \$500,000 from 1 July 2025.

Signed at Sydney, this 30 day of May 2025.



**Michael Daley**  
Attorney General

ORDER

GAS AND ELECTRICITY (CONSUMER SAFETY) ACT 2017

SECTION 20

I, Elizabeth Verteouris, Director Licensing and Accreditation, declare pursuant to section 20 of the *Gas and Electricity (Consumer Safety) Act 2017* that the scheme for the approval or certification of models of declared electrical articles respectively conducted by the person specified in Schedule Two of this Order is:

- a) for a period of five years from the date of publishing in the NSW Gazette, a recognised external approval scheme for the purposes of Part 2 of the Act; and
- b) subject to the conditions imposed pursuant to clause 21(4) of the Gas and Electricity (Consumer Safety) Regulation 2018 in Schedule One.



30/05/2025

Elizabeth Verteouris,  
Director Licensing and Accreditation  
Department of Customer Service

## SCHEDULE ONE

### RECOGNISED EXTERNAL APPROVAL SCHEMES - CONDITIONS

#### Conditions imposed by the Minister pursuant to Section 21 (4) of the Gas and Electricity (Consumer Safety) Regulation 2018

##### Interpretation and definitions

These conditions are imposed by the Minister in addition to the requirements of the *Gas and Electricity (Consumer Safety) Act 2017* and the *Gas and Electricity (Consumer Safety) Regulation 2018*.

“Scheme” means the Recognised External Approval Scheme declared by the Minister.

“Article” or “Electrical Article” shares the definition of “Declared Electrical Article” in Section (12) (1) of the *Gas and Electricity (Consumer Safety) Act 2017*.

“Assessment” includes Evaluation.

Any reference to the Manager in these conditions means a reference to:

- Director, Licensing and Accreditation, Department of Customer Service; or
- Manager, Electrical & Gas Approvals, NSW Fair Trading

##### These conditions apply to the approval of declared Articles only

### **1 Facilities**

- 1.1 The Scheme shall have and maintain its principal place of business suitable for the approval or certification of Electrical Articles within the countries of Australia or New Zealand.
- 1.2 The Scheme shall inform the Manager of changes to the location of the Scheme’s principal place of business 14 business days prior to any change.

### **2 Personnel**

- 2.1 All personnel conducting the assessment, review or decision making of approval or certification applications shall be direct employees of the Scheme or, in the case of contracted personnel, the Scheme shall not utilise such contracted personnel for such activities unless they have been approved and confirmed by the Manager.
- 2.2 The Scheme shall ensure personnel reviewing or making decisions regarding approval or certification have suitable qualifications, experience and competence.
- 2.3 The Scheme shall not authorise or otherwise permit other persons to assess, review, approve or certify an Article on behalf of the Scheme.

- 2.4 The Scheme shall inform the Manager of any changes to personnel conducting the assessment, review or decision making of approval or certification applications within 14 business days of the change.
- 2.5 The Scheme shall ensure that all persons who will approve or certify Electrical Articles are aware of the Scheme's approval or certification procedure and are trained in relation to the procedures.

### **3 JASANZ Accreditation**

- 3.1 The Scheme shall maintain JASANZ accreditation; the Scheme shall not approve or certify (including to modify or renew) Electrical Articles unless the Scheme has the class specification for the Electrical Article within their JASANZ Scope (exclusive of any updates / versions of standards).
- 3.2 The Scheme shall provide the Manager with any changes within 14 business days to their JASANZ accreditation or scope, including following each JASANZ reaccreditation. This requirement does not include any change in accreditation or scope that is only related to the updating of standards, or changes that are not related to class specification(s) in the NSW Gazette.
- 3.3 The Scheme shall inform the Manager of any major non-conformances arising from JASANZ audits (including draft reports) within 14 business days.

### **4 Certificates of Currency**

- 4.1 The Scheme shall maintain adequate insurance; Public Liability insurance (minimum \$20,000,000 cover), adequate Professional Indemnity insurance and current Certificate of Currency.
- 4.2 The Scheme shall provide the Manager with the current Certificate(s) of Currency within 14 days of renewal.

### **5 Test reports.**

- 5.1 The Scheme shall verify that any laboratory conducting testing has current ISO/IEC 17025 accreditation from a National Laboratory Accreditation Body with a Mutual Recognition Arrangements (MRA) with the International Laboratory Accreditation Cooperation (ILAC) or IECEE CBTL to test the product to the relevant standard.

Alternatively, OSHA / NRTL accredited test reports may be used in the limited case of E-Micromobility articles and their associated batteries where the testing was conducted directly by the OSHA / NRTL. *(Note: this was previously known as the 'basic procedure', ref: Federal Register 12980 Vol. 60 No. 46, Nov 1995).*

The test reports shall show the laboratory's accreditation ID, the standards that were used to conduct the test and the test results for the Article.



Photographs in the test report must provide clear and comprehensive identification of the Article; sufficient supplementary photographs shall be requested and supplied if not suitably provided by the test reports.

- 5.2 The test reports shall show that the Article that was approved or certified complies with the class specification, and any other standard(s) that apply to the Article (if any). This does not preclude the use of formal declarations linking the trade name / model of the article to be approved or certified to the trade name / model of the article referenced in the report.

However, the Scheme may verify that an Electrical Article conforms with a clause of a standard by inspection (including photographs), provided that;

- The clause specifies and allows inspection to verify compliance; and
- The scheme is able to demonstrate that such verification of conformance can be reliably done without any testing or examination of a physical sample; and
- The certification file contains a justification validating the use of this provision.

- 5.3 CTF (Customers' Testing Facilities) Stage 3 and CTF Stage 4 are not acceptable for approvals or certificates from twelve months from the date of this notice (ref: IECEE OD-2048). This does not apply for modifications or renewals on existing models where the previous certification was based on CTF Stage 3 or CTF Stage 4.

- 5.4 Any additional instructions provided with the electrical article that are not related to the requirements of the class specifications should not mislead or contradict requirements of applicable safety standards.

## **6 Independence of Judgment and Conflict of Interest**

- 6.1 The Scheme shall ensure that all persons authorised by it to approve or certify Electrical Articles on its behalf:

- a) act independently, impartially and with integrity, and not have any conflict of interest, when approving or certifying Electrical Articles; and
- b) not engage in any activity that conflicts, or may conflict, with independence of their judgement and integrity in relation to the approving or certifying of Electrical Articles.

- 6.2 The Scheme shall:

- a) have documented procedures in place to avoid, and to manage, conflicts of interest; and
- b) ensure that its personnel are aware of those procedures and are trained in relation to those procedures; and
- c) keep a record of that training.

## **7 Approval or Certification Procedure**

- 7.1 The Scheme shall not approve or certify an Electrical Article if it knows or suspects that by its design or construction it is unsafe to use.
- 7.2 The Scheme shall have in place an approval or certification procedure to ensure that an Electrical Article will not be approved or certified if:
- a) the Electrical Article is unsafe to use; or
  - b) it does not comply with the relevant class specification; or
  - c) it does not comply with any other standard(s) that may apply to the Article (if any); or
  - d) it is noncompliant to provisions in the Act or Regulation; or
  - e) it is not suitable for connection to the electricity supply.
- 7.3 The Scheme is to ensure any approval or certification procedures are consistent with these conditions imposed by the Minister.
- 7.4 The Scheme shall submit any changes to the Scheme, including any amended versions of the approval or certification procedures, including insurance documents, to the Manager within 14 business days of the change.

## **8 Approval or Certification of Electrical Articles**

- 8.1 The Scheme shall not approve or certify an Article (including a modification to an approved Article and any renewal to that Article) unless the Scheme is satisfied the Article complies with –
- a) the class specification nominated for the Article (including any modifications) to that specification by order in the Government Gazette; or
  - b) any model specification nominated by the Manager in writing to the Scheme (if any)

applicable at the time of approval or certification.

- 8.2 In the case of a modified Article, the complete Article must comply with the nominated class specification applicable at the time of approval or certification; this compliance is not limited to requirements associated with the modification.

- A modified Article is an Article that is not of the same design, materials and construction as the originally approved Article. Minor modifications as detailed by an exemption issued under the *Electricity (Consumer Safety) Act 2004* or *Gas and Electricity (Consumer Safety) Act 2017* are exempt.

A Scheme may cancel the approval or certification of a model of Article without cancelling the approval or certification of other models that share the same certificate. In this case, such cancellation shall also be recorded via a modification to the certificate.

- 8.3 The Scheme shall not grant an approval or certificate of longer than five years.

Renewal(s) may be granted for a period up to five years. Applications for renewal must be received before the expiry date of the Approval or Certificate; an expired certificate or approval cannot be renewed – a

new certificate must be issued (in this case the authorised mark should align with that of the expired certificate)

A modified approval or certificate shall not alter the date of expiry of a certificate.

The Scheme may extend an approval or certificate but only where the Manager's written authorisation has been provided. The extension period is determined by the Manager for a period not exceeding twelve months.

- 8.4 The Scheme may, on a certificate, include reference to a published standard edition or amendment that is not yet applicable or not yet in the gazetted class specification, only if;

- a) any certificate that include references to such future standard edition or amendment shall accurately reflect evidence of compliance as determined by the Scheme.
- b) it is not a relaxation of the currently gazetted class specification.

- 8.5 (Void)

- 8.6 The Scheme shall not rely on the approval or certificate of any other scheme or regulator in lieu of *test evidence* when issuing an approval or certificate.

Note: Examples that usually do not require *test evidence* includes components or accessories, such as plugs and cords attached to, or contained within, the Article.

## **9 Approval or Certification Notices**

- 9.1 The Scheme shall, where an approval or certification has been granted, provide the applicant, a written notice with the following particulars-

- a) the name of the certificate holder;
- b) a description of the model (including marked brand or trade name);
- c) the fact that the Scheme has approved the Article;
- d) the date of the approval;
- e) the duration or the expiry date of the approval;
- f) the authorised mark to be applied to the Article to evidence that approval;
- g) the model reference code;
- h) the declared class;
- i) the certificate number / reference number; and
- j) the fact that the Scheme is recognised by the NSW Act
- k) the specification(s) of the Article
- l) the rating / wattage of the article (if applicable)
- m) the conditions placed on the approval or certification (if any)

Note: an example suitable to satisfy point j) could be:

This certificate was issued by [a scheme / *ABC Pty Ltd*] recognised by [the NSW Gas and Electricity (Consumer Safety) Act / the NSW Recognised External Approval Scheme (REAS)]

Note: Specifications mean any of the following as appropriate; Standards, class specifications (per the NSW gazette) or model specifications (per section 8.1)

- 9.2 The Scheme shall, where an approval or certificate of a modified Article has been granted, provide the applicant for that approval with written notice of the approval or certification of that modified Article and of the details of the modification.
- 9.3 The Scheme shall, where an approval or certificate has been renewed, provide the applicant for that renewal with written notice of that renewal.

## **10 Certification Records**

- 10.1 The Scheme shall maintain a computerised record of all approval or certificates (including modifications and renewals). The record shall contain-
  - a) the particulars of the approvals or certificates as listed in clause 9.1 above;
  - b) details of any modified, renewed, suspended or cancelled approvals or certificate; and
  - c) details of any changes in the name of the approval or certificate holder, in the model reference code or in the description of an approved or certified Article.
- 10.2 The Scheme shall, on request, provide the Manager with any or all records, including test reports and photographs, submitted to the Scheme associated with an approval or certification granted by the Scheme. These records shall be maintained for at least 10 years from the date of expiry of the approval or certificate.

## **11 Approval or Certification Database**

- 11.1 The Scheme shall provide to the Manager or NSW Fair Trading officer upon request, the computerised approval or certification records, or other records required by NSW Fair Trading.

## **12 Registered Mark**

- 12.1 The authorised mark is of a standard format of ABC-xxxxxx-EA, where 'ABC-' are 3 capital letters to identify the Scheme, 'xxxxxx' are any six numerals and '-EA' cannot be changed. See SCHEDULE TWO for authorised marks.
- 12.2 The Scheme shall not authorise the RCM as a substitute to the mark authorised by the Minister.
- 12.3 The Scheme is permitted to pre-allocate relevant authorised marks.
- 12.4 The Scheme shall inform the Manager and other relevant authorities as directed, within five business days, of the details where it becomes aware that an Article, marked with the Scheme's authorised mark, has

been sold or is on sale without the approval or certification of the Scheme.

- 12.5 The Scheme may alternatively authorise the placement of the authorised mark to be made on a container, or a label affixed to a bundle, in which the articles are sold, as indicated on the relevant certificate but only where the Manager's written authorisation has been provided.
- 12.6 The Scheme may authorise an 'alternative mark' for an approval or certificate if the alternative mark is in the same format as the scheme's authorised mark. The alternative mark shall be protected and treated as a type of authorised mark.

Note: the use of an alternative mark can allow the authorised mark used in an expired certificate to be used for a new certificate (from the same scheme) See 8.3

- 12.7 The Scheme may authorise a 'Manufacturers-Mark' if the Manufacturers-Mark is in the same format as the Scheme's authorised mark. The first two digits of the Manufacturers-Mark number shall be '00'. For example: *ABC-003456-EA*. The Manufacturers-Mark shall be protected and treated as a type of authorised mark.

The Manufacturers-Mark may be listed as an alternative mark on multiple other certificates of approval if those certificates of approval are all owned by the same Certificate Holder (that Certificate Holder will also be the owner of the "Manufacturers-Mark certificate").

Note: the use of a Manufacturers-Mark in this way can allow a manufacturer to reduce costs and more easily anticipate certification marking requirements without sacrificing traceability, accountability or safety. Not all articles captured by the Manufacturers-Mark need to be manufactured at the same location.

Any Certificate / Certificate Number associated with a Manufacturers-Mark will not be a *certificate of approval* and not list any specifications of approval per section 9.1 but will instead list the details of those certificates of approval that rely on the Manufacturers-Mark.

Note: the placing of the relevant approval numbers on the "Manufacturers-Mark certificate" allows for traceability and searchability on external registers.

All models listed on certificates of approval that rely on a single Manufacturers-Mark shall be of the same declared class.

### **13 Cancellation and Suspended Approvals or Certificates**

- 13.1 The Scheme may cancel or suspend an approval or certificate issued by the Scheme.
- 13.2 The Manager may (adopting the provisions in section 18 and section 19 of the Act) by written notice given to the Scheme, require the Scheme to:
- a) suspend the model approval or certificate for a period not exceeding 90 days, or
  - b) cancel the model approval or certificate.
- 13.3 The Scheme shall advise the approval holder and other relevant authorities as directed, in a form acceptable to the manager, within five business days of a cancellation or suspension of an approval or certificate.
- 13.4 The Scheme shall advise the Manager and other relevant authorities as directed within one business day of the details of any cancellation or suspension of an approval or certificate.

### **14 Audit Assessment**

- 14.1 The Scheme shall allow the Manager or NSW Fair Trading Officer to assess the Scheme, which may include an inspection of the premises and examination of documentation in relation to the Schemes approval or certification processes and issued approvals or certificates, at any time during business hours or by prior agreement.

### **15 Fees Payable**

- 15.1 The Scheme agrees to pay the Department in accordance with Schedule 2 of the Gas and Electricity (Consumer Safety) Regulation 2018 where appropriate.

### **16 Notification and Reports**

- 16.1 The Scheme shall provide the Manager with a written report every six months for the periods beginning 1 January and 1 July within twenty eight business (28) days of the end of that period. The report shall specify for that period for all initial, renewal and modification approvals or certificates;
- the certificate type, article type, certificate number, authorised marks, certificate date and applicant
  - any preallocated authorised marks that are without an associated approval

Note: It is not necessary to include test evidence or certificates in this report.

- 16.2 The Scheme must provide any notifications, documentation, information or reports for the Manager in writing to:  
[energyapprovals@customerservice.nsw.gov.au](mailto:energyapprovals@customerservice.nsw.gov.au)

## SCHEDULE TWO

Scheme	Authorised mark *
Market Access (AUS) Pty Ltd trading as Certification Body Australia (ABN: 40 143 087 692)	CBA-xxxxxx-EA
Conformity Certification Services Pty Ltd trading as EESS Conformity Certification (ABN: 74 161 881 401)	CCS-xxxxxx-EA
Global-Mark Pty Ltd (ABN: 55 108 087 654)	GMA-xxxxxx-EA
SAA Approvals Pty Ltd (ABN: 91 912 541 327)	SAA-xxxxxx-EA
SGS Australia Pty Ltd (ABN: 44 000 964 278)	SGS-xxxxxx-EA
TUV Rheinland Australia Pty Ltd (ABN: 75 124 175 953)	TUV-xxxxxx-EA

\* 'xxxxxx' are any six numerals

## LIQUOR ACT 2007

### **Declaration of special event extended trading for events of regional, State, or national significance.**

I David Harris MP, Minister for Gaming and Racing, pursuant to section 13 of the *Liquor Act 2007* **DO HEREBY DECLARE** an extended trading period for the special event of regional, State or National significance, as set out in Schedule 1 below.

This declaration takes effect on the date this notice is published in the NSW Government Gazette.

Dated: 4 June 2025

The Hon. David Harris, MP  
Minister for Gaming and Racing



## Schedule 1

### 2025 Special events and specified conditions

#### Guidance notes

- Eligible licence types include Hotels, Clubs, General Bars, Small Bars.
- 'Special event' means an event the Minister considers to be of regional, State or national significance.

Special event	Extended trading period		Class of premises to which extended trading period applies	Specified conditions
	Start	Finish		
<ul style="list-style-type: none"><li>• Opetaiia V Squeo IBF &amp; Ring Magazine Cruiserweight World Title Fight</li></ul>	<ul style="list-style-type: none"><li>• 10pm, Sunday 8 June</li></ul>	<ul style="list-style-type: none"><li>• 12am, Monday 9 June</li></ul>	<ul style="list-style-type: none"><li>• Hotels</li><li>• Clubs</li><li>• General bars</li><li>• Small bars</li></ul>	<ul style="list-style-type: none"><li>• A live broadcast of the fight event must be shown on the premises</li></ul>

## ASSOCIATIONS INCORPORATION ACT 2009

### Cancellation of Registration pursuant to Section 74

TAKE NOTICE that the registration of the following associations is cancelled by this notice pursuant to section 74 of the Associations Incorporation Act 2009.

BURWOOD COMMONS INCORPORATED	INC1700504
DUBBO FOLK CLUB INCORPORATED	INC9896932
LIONS CLUB OF YANCO INC	Y0651631
NORTHLAKES CHRISTIAN CHURCH INCORPORATED	INC9892470
NSW SOUTHERN DISTRICT COUNTRY BORDER COLLIE CLUB INCORPORATED	Y2437129
SHIMMY 2 SUPPORT INC	INC2400479

Cancellation is effective as at the date of gazettal.

Dated this 4th day of June 2025.

Megan Green  
Delegate of the Commissioner

NSW Fair Trading

# The CPA Australia Professional Standards Scheme

## Preamble

- A. CPA Australia Ltd (**CPA Australia**) is an occupational association for the purposes of the Professional Standards Act 1994 (NSW) (the Act).
- B. The Scheme is prepared by CPA Australia for the purposes of limiting Occupational Liability to the extent to which such liability may be limited under the Act.
- C. The Scheme applies to all participating members referred to in clause 2 of the Scheme unless otherwise stated in that clause.
- D. The Scheme will have force in New South Wales, Australia and is intended to apply in all Australian states and territories. To the extent that the Scheme applies to limit liability in the other jurisdictions, it is subject to the professional standards legislation of those jurisdictions.
- E. CPA Australia has furnished the Council with a detailed list of the risk management strategies to be implemented in respect of its members, and details of the means by which those strategies are to be implemented.
- F. CPA Australia has furnished the Council with details of its insurance standards and professional indemnity insurance claims monitoring process. CPA Australia will not amend these insurance standards while the Scheme is in force without prior approval of the Council.
- G. CPA Australia has advised its members to whom the Scheme applies that they must have the benefit of a professional indemnity insurance policy that complies with the association's insurance standards and that the member remains liable for any difference between the amount payable to a plaintiff under the policy and the monetary ceiling specified in the Scheme.
- H. CPA Australia has furnished the Council with details of its complaints system and discipline system.
- I. CPA Australia and its members to whom the Scheme applies have undertaken to comply with all reporting obligations associated with the scheme, in furtherance of the statutory objects of improvement of the occupational standards of its members, and protection of the consumers of such members' services.
- J. CPA Australia has undertaken to remit all Fees payable under the *Professional Standards Regulation 2024* (NSW) to the Council as and when these become due.
- K. The Scheme is intended to commence on 21 August 2025 and remain in force for 5 years from its commencement unless, prior to that time, it is revoked, its operation ceases, or it is extended.
- L. Occupational liability limited by this Scheme may also be subject to the provisions of Commonwealth legislation, which may provide for a different limitation of liability, or unlimited liability, in a particular case, and thereby alter the effect of the Scheme.

## The CPA Australia professional standards scheme

### 1. Occupational association

- 1.1 The CPA Australia Professional Standards Scheme (the Scheme) is a scheme under the Professional Standards Act 1994 (NSW) (the Act) prepared by the CPA Australia Ltd (CPA Australia) whose business address is Level 20, 28 Freshwater Place, Southbank Victoria 3006.

### 2. Persons to whom the Scheme applies

#### 2.1 The Scheme applies to:

- 2.1.1 all members of CPA Australia who hold a current Public Practice Certificate issued by CPA Australia; and
- 2.1.2 all persons to whom the Scheme applies, by virtue of the Act and the Corresponding Laws of other jurisdictions in which the Scheme applies.  
(collectively “Participants” and each a “Participant”).

- 2.2 A person referred to in clause 2.1.1 may, on application, be exempted from participation in the Scheme by CPA Australia with effect from the date specified CPA Australia.

### 3. Jurisdiction

#### 3.1 The Scheme applies in New South Wales.

- 3.2 In addition to New South Wales, the Scheme is intended to operate in Australian Capital Territory, Northern Territory, Queensland, South Australia, Tasmania, Victoria and Western Australia in accordance with the Professional Standards Legislation of those states and territories and subject to the requirements of that legislation (“the Corresponding Laws”), so that references to a provision of the Act, the application of the Scheme to a liability, the limit of a liability under the Act, or what constitutes Occupational Liability, are intended to pick up the relevant provisions of the Corresponding Laws, applied mutatis mutandis, to the extent that is necessary for the application of the Scheme in any of those jurisdictions.

### 4. Limitation of liability

- 4.1 This Scheme only affects the Occupational Liability of a Participant for Damages arising from a single Cause of Action to the extent to which the liability results in Damages exceeding \$2 million.
- 4.2 If a Participant who is, or was, at the time of the act or omission giving rise to Occupational Liability, a Participant to whom the Scheme applies, or applied, and against whom a proceeding relating to Occupational Liability is brought, is able to satisfy the court that the Participant has the benefit of an Insurance Policy in respect of the Occupational Liability relating to the Cause of Action (including any amount payable by the Participant by way of excess under or in relation to the Insurance Policy):
- a) of a kind which complies with the standards determined by CPA Australia;
  - b) insuring such person against the Occupational Liability to which the Cause of Action relates; and
  - c) under which the amount payable in respect of that Occupational Liability is not less than the applicable monetary ceiling specified in clauses 4.3, 4.4 and 4.5 of this Scheme,

then that Participant is not liable in Damages in relation to that Cause of Action above the amount specified in the monetary ceiling in accordance with the relevant table set out at clauses 4.3, 4.4 and 4.5 of this Scheme.

4.3 The Category 1 monetary ceiling is an amount specified in the table below:

Groups	Monetary ceiling
1. Participants who at the Relevant Time were in an Accounting Practice which generated total annual Fee income, for the financial year immediately preceding the Relevant Time, of less than \$10 million.	\$2 million
2. Participants other than those in Groups 1 and 3.	\$10 million
3. Participants who at the Relevant Time were in an Accounting Practice which generated total annual Fee income, for the financial year immediately preceding the Relevant Time, greater than \$20 million.	\$75 million

4.4 The Category 2 monetary ceiling is an amount specified in the table below:

Groups	Monetary ceiling
1. Participants who at the Relevant Time were in an Accounting Practice which generated total annual Fee income, for the financial year immediately preceding the Relevant Time, of less than \$10 million.	\$2 million
2. Participants other than those in Groups 1 and 3.	\$10 million
3. Participants who at the Relevant Time were in an Accounting Practice which generated total annual Fee income, for the financial year immediately preceding the Relevant Time, greater than \$20 million.	\$20 million

4.5 The Category 3 monetary ceiling specified in the table below:

Groups	Monetary ceiling
1. Participants who at the Relevant Time were in an Accounting Practice which generated total annual Fee income, for the financial year immediately preceding the Relevant Time, of less than \$10 million.	\$2 million
2. Participants other than those in Groups 1 and 3.	\$10 million
3. Participants who at the Relevant Time were in an Accounting Practice which generated total annual Fee income, for the financial year immediately preceding the Relevant Time, greater than \$20 million.	\$20 million

- 4.6 Clause 4.2 does not limit the amount of Damages to which a Participant is liable if the amount is less than the amount specified for the purpose in this Scheme in relation to a Participant.
- 4.7 In circumstances where the services provided by a Participant comprise a combination of Category 1 services and any of:
- a) Category 2 services;
  - b) Category 3 services;
  - c) Category 2 services and Category 3 services,
- the Participant's liability under this scheme for Damages in respect of a proceeding in relation to Occupational Liability in excess of the applicable amount specified in clause 4.1 will be determined in accordance with those provisions of the scheme relating to Category 1 services only.
- 4.8 In circumstances where the services provided by a Participant comprise a combination of Category 2 services and Category 3 services, the Participant's liability under this scheme for Damages in respect of a proceeding in relation to Occupational Liability in excess of the applicable amount specified in clause 4.1 will be determined (subject to clause 4.7) in accordance with those provisions of the scheme relating to Category 2 services only.
- 4.9 This Scheme limits the Occupational Liability in respect of a Cause of Action against a Participant and founded on an act or omission committed by that Participant during the period when the Scheme was in force.
- 4.10 This Scheme only limits the amount of Damages for which a Participant is liable if and to the extent that the Damages exceed the amount specified in clause 4.1. Where the amount of Damages in relation to a Cause of Action exceeds the amount specified in clause 4.1, liability for Damages will be limited to the amount specified in the applicable other provisions of this clause 4, as provided for by section 28 of the Act.
- 4.11 Nothing in this Scheme is intended to increase, or has the effect of increasing, a Participant's liability for Damages to a person beyond the amount that, other than for the existence of this Scheme, the Participant would be liable in law.
- 4.12 Notwithstanding anything to the contrary contained in this Scheme if, in particular circumstances giving rise to Occupational Liability, the liability of any Participant is capped both by this Scheme and also by any other scheme under Professional Standards Legislation (whether of this jurisdiction or under the law of any other Australian state or territory) and, if the amount of such caps should differ, then the cap on the liability of such Participant arising from such circumstances which is higher shall be the applicable cap.

## 5. Conferral of discretionary authority

- 5.1 CPA Australia has discretionary authority, on application by a Participant to specify in relation to that Participant a higher maximum amount of liability than would otherwise apply under the Scheme, in all cases or in any specified case or class of case.

## 6. Commencement and duration

- 6.1 The Scheme will commence:

- 6.1.1 in New South Wales, the Northern Territory, Tasmania, Western Australia, Victoria, and Queensland, on 21 August 2025; and

- 6.1.2 in the Australian Capital Territory and in South Australia, on this same date, or such other later date, provided the date is specified in the relevant Minister's notice in relation to the Scheme; or
- 6.1.3 in all other cases, on this same date subject to the statutory provisions of each applicable jurisdiction.
- 6.2 The Scheme will be in force in all applicable jurisdictions for 5 years from the date of its commencement in New South Wales.
- 6.3 Clause 6.2 is subject to the provisions of each jurisdiction in relation to the revocation, extension, or cessation of a scheme.

## 7. Definitions

### 7.1 Relevant definitions for the purpose of this scheme are as follows:

"Accounting Practice" means the activities of a member including those who provide Public Accounting Services through an Approved Practice Entity (in accordance with the requirements of By-Law 9.3 of the By-Laws).

"Act" means *Professional Standards Act 1994 (NSW)*.

"Approved Practice Entity" means such entities as defined as an Approved Practice Entity in By-Law 9.3 of the By-Laws.

"By-Laws" means the By-Laws of CPA Australia Ltd.

"Category 1 services" means:

- (a) all services required by Australian law to be provided only by a registered company auditor;
- (b) all other services provided by a registered company auditor in their capacity as auditor;
- (c) all services the deliverables from which:
  - (i) will be used in determining the nature, timing and extent of audit procedures in the context of an audit of a financial report; or
  - (ii) will be incorporated into the financial report of an entity; or
  - (iii) are required by law or regulation to be filed with a regulator (excluding returns signed by a registered tax agent).

"Category 2 services" means:

- (a) services to which Chapter 5 or Chapter 5A of the Corporations Act 2001 (Cth) applies;
- (b) services provided pursuant to section 233(2) of the Corporations Act;
- (c) services to which the Bankruptcy Act 1966 (Cth) applies; or
- (d) services arising out of any court appointed liquidation or receivership.

"Category 3 services" means any services provided by a Participant in the performance of their occupation, which are not Category 1 or Category 2 services.

"Cause of Action" means and includes all causes of action arising from the same source or originating cause.

"Corresponding Laws" means the Professional Standards Act 2004 (Qld) Professional Standards Act 2003 (Vic), the Professional Standards Act 2004 (SA), the Professional Standards Act 1997 (WA), the Professional Standards Act 2005 (Tas), the Professional Standards Act (NT), and the Civil Law (Wrongs) Act 2002 (ACT).

“Court” has the same meaning as it has in the Act.

“Damages” has the same meaning as it has in the Act.

"Fee" means a payment made to a Participant in exchange for services but excludes disbursements and goods and services taxes.

"Insurance policy" means an insurance policy that complies with By-Law 9.8 of the By-Laws and section 27 of the Act.

“Occupational Liability” has the same meaning as it has in section 4 of the Act.

"Participant" means any person to whom the Scheme applies in accordance with clause 2.1.

"Public Accounting Services" means those services defined as Public Accounting services in the By-Laws.

“Public Practice Certificate” means a public practice certificate issued by CPA Australia Ltd, permitting a member to provide Public Accounting Services.

“Relevant Time” means, in respect of a liability potentially limited by the Scheme, the period from the time(s) of the act(s) or omission(s) giving rise to the liability until the date that is seven years after the last such act or omission took place.