



Financial reporting

All companies and issuers are obliged to complete financial statements in accordance with the requirements of the Financial Reporting Act 1993 (FRA) and Financial Reporting Amendment Act 2006.

FRA calculator

Use our interactive guide below, as a simple and quick test to determine if your company has an ongoing or future filing obligation under the Financial Reporting Act 1993.

To begin using this calculator select '**Yes**' or '**No**' to answer the first question. Depending on your response we will ask you some further questions, or a statement will appear indicating the filing requirements.

[Adobe Flash Player](#) is required to view the calculator.

This quick test is a guide only. We strongly encourage you to contact the Compliance Team for confirmation of your company's FRA filing status.

- [Send the Compliance Team your question now using our online form.](#)

If you are unable to work out the applicable section which applies to your specific case, please consult your own solicitor, accountant or professional advisor.

Only valid for those companies with an accounting period current at 21 January 2007 and a balance date after this date.

Important

If you are unable to work out your shareholding structure based on the above quick test, you can also view various [examples and diagrams](#) that illustrate different FRA scenarios.

Please check additional information on our website for possible filing [exemptions](#) under the Financial Reporting Act 1993 (for example, [Section 10A - non-active entities](#), power to grant exemption by the Registrar and the Financial Markets Authority).

- [Read more about exemptions granted by the Registrar](#)
- [Read more about exemptions granted by the Financial Markets Authority.](#)

Audit requirements

The Companies Amendment Act (No 2) 2006 and the Financial Reporting Amendment Act 2006 removed the filing requirements for many overseas-constituted companies and companies with 25% or more overseas ownership. On 20 April 2010, amendment to section 196(3) of the Companies Act 1993 extends scope of exemption not to appoint an auditor at an annual meeting for certain companies.

[Read more...](#)

Further information

[A guide for small business](#)

Which companies are required to file financial documents and who should prepare accounts. When and what documents should be prepared. Is an audit required and how are documents registered with the Companies Office.

[**New Zealand companies**](#)

New Zealand companies may be required to file financial statements.

[**Financial reporting for overseas companies**](#)

Overseas companies (including Australian overseas companies) are required to file financial statements.

[**Issuers**](#)

Issuers are required to file financial statements.

[**Registering your financial statements**](#)

A guide to registering your financial statements with the Companies Office.

[**Financial Reporting Amendment Act 2006**](#)

On 15 November 2006, the Financial Reporting Amendment Act 2006 introduced some changes to the Financial Reporting Act 1993. The amendments to the Financial Reporting Act 1993 came in to force at various stages, however changes to section 19 and the introduction of section 19A relating to the requirement to file financial statements with the Registrar came into force on 21 January 2007. They affected companies with balance date after this date.

[**Infringement notices**](#)

The Financial Reporting Amendment Act 2006 introduced infringement notices which may be issued against the directors of a company that fails to file audited financial statements within the prescribed time period.

[**Changing your balance date**](#)

An entity may, upon written application, change its financial reporting balance date. In some instances approval from the Registrar may be required before such a change can be made.

[**How does Section 19 work?**](#)

Examples of how to apply Section 19 of the Financial Reporting Act 1993

[**FRA Question Submit Form**](#)

[**Frequently asked questions**](#)

Answers to some of the most frequently asked questions.

[**Financial reporting act forms**](#)

Attach a Fast Track Filing Form to all financial statements that you file under the Financial Reporting Act 1993 (FRA). Complete the checklist on the form to individually tick off all items required to be included in the financial statements you are submitting.

[**Financial reporting and securities fees**](#)

Fees to register a financial statement or a prospectus (including GST at the rate that applies from 1 October 2010).

[**FAQs**](#)