

House of Representatives

Supplementary Order Paper

Tuesday, 24 June 2014

Accounting Infrastructure Reform Bill

Proposed motion to divide Bill into 4 Bills

Hon Craig Foss, in Committee, to move as follows:

That the enacting words, *clauses 1 and 2*, and *subpart 1 of Part 1* be a separate Bill, and that the enacting words, *clauses 1 and 2*, the *Part 1* heading, and the *subpart 1* heading in *Part 1* be replaced with:

The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Auditor Regulation Amendment Act **2014**.

2 Commencement

- (1) This Act comes into force on a date appointed by the Governor-General by Order in Council; and 1 or more orders may be made bringing different provisions into force on different dates.
- (2) To the extent that it has not previously been brought into force under **subsection (1)**, the rest of this Act comes into force on 1 April 2017.

That *subpart 2 of Part 1* and *Schedule IAA* be a separate Bill, and that the *subpart 2* heading in *Part 1* be replaced with:

The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Charities Amendment Act **2014**.

2 Commencement

- (1) This Act comes into force on a date appointed by the Governor-General by Order in Council; and 1 or more orders may

be made bringing different provisions into force on different dates.

- (2) To the extent that it has not previously been brought into force under **subsection (1)**, the rest of this Act comes into force on 1 April 2017.

That *subpart 3 of Part 1, Part 2, and Schedules 1 and 2* be a separate Bill, and that above the *subpart 3* heading in *Part 1* there be inserted:

The Parliament of New Zealand enacts as follows:

1 Title

This Act is the Financial Reporting Amendment Act **2014**.

2 Commencement

- (1) This Act comes into force on a date appointed by the Governor-General by Order in Council; and 1 or more orders may be made bringing different provisions into force on different dates.
- (2) To the extent that it has not previously been brought into force under **subsection (1)**, the rest of this Act comes into force on 1 April 2017.

That *subpart 4 of Part 1 and Schedule 1A* be a separate Bill, and that the *subpart 4* heading in *Part 1* be replaced with:

The Parliament of New Zealand enacts as follows:

1 Title

This Act is the New Zealand Institute of Chartered Accountants Amendment Act **2014**.

2 Commencement

- (1) This Act comes into force on a date appointed by the Governor-General by Order in Council; and 1 or more orders may be made bringing different provisions into force on different dates.
 - (2) To the extent that it has not previously been brought into force under **subsection (1)**, the rest of this Act comes into force on 1 April 2017.
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Explanatory note

This Supplementary Order Paper divides the Accounting Infrastructure Reform Bill into the following 4 Bills:

- Auditor Regulation Amendment Bill:
- Charities Amendment Bill (No 3):

- Financial Reporting Amendment Bill:
 - New Zealand Institute of Chartered Accountants Amendment Bill.
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