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## CORPORATIONS ACT 2001 - SECT 1317AA

### Disclosures qualifying for protection under this Part

(1) A disclosure of information by a [person](#) (the *discloser*) qualifies for protection under [this Part](#) if:

- (a) the discloser is:
  - (i) an [officer](#) of a company; or
  - (ii) an employee of a company; or
  - (iii) a [person](#) who has a contract for the supply of services or goods to a company; or
  - (iv) an employee of a [person](#) who has a contract for the supply of services or goods to a company; and
- (b) the disclosure is [made](#) to:
  - (i) ASIC; or
  - (ii) the company's auditor or a member of an audit team conducting an audit of the company; or
  - (iii) a [director](#), secretary or senior manager of the company; or
  - (iv) a [person](#) authorised by the company to receive disclosures of that [kind](#); and
- (c) the discloser informs the [person](#) to whom the disclosure is [made](#) of the discloser's name before making the disclosure; and
- (d) the discloser has reasonable grounds to suspect that the information indicates that:
  - (i) the company has, or may have, contravened a provision of the Corporations legislation; or
  - (ii) an [officer](#) or employee of the company has, or may have, contravened a provision of the Corporations legislation; and
- (e) the discloser [makes](#) the disclosure in good faith.

Note: Under section 1405, the reference to a provision of the Corporations legislation includes a reference to a corresponding provision of the [old corporations legislation](#) of the States and Territories.

(2) A reference in [subsection \(1\)](#) to a [person](#) contravening a provision of the Corporations legislation includes a reference to a [person](#) committing an offence against, or based on, a provision of this Act.