

Notification of Proposal to Incorporate Material by Reference in the Fibre Information Disclosure Determination 2021

The Commerce Commission (“Commission”) gives notice that it proposes to incorporate material by reference into the Fibre Information Disclosure Determination 2021 (“ID determination”), pursuant to section 223(a) of the Telecommunications Act 2001 and Schedule 5 of the Commerce Act 1986.

Material Proposed to be Incorporated by Reference

The Commerce Commission proposes to incorporate the following standards into the ID determination:

1. *International Standard on Assurance Engagements (New Zealand) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board in July 2014, under section 12(b) of the Financial Reporting Act 2013, and incorporating any amendments up to and including June 2020 (“ISAE (NZ) 3000 (Revised)”); and
2. *Standard on Assurance Engagements 3100 (Revised) – Assurance Engagements on Compliance*, issued by the External Reporting Board in March 2017, under section 12(b) of the Financial Reporting Act 2013, and incorporating amendments up to and including June 2020 (“SAE 3100 (Revised)”).

We note that this notice is to correct an error in the notice titled Notification of Proposal to Incorporate Material by Reference in the Fibre Information Disclosure Determination 2021 published in the [New Zealand Gazette, 27 May 2021, Notice No. 2021-au2018](#) and dated 27 May 2021 which did not note that the standards to be incorporated were revised versions.

Availability of Material for Inspection

The material incorporated by reference set out above is available for inspection free of charge, or for purchase at a reasonable price, during the hours of 8.30am to 5.00pm, Monday to Friday by appointment at the Commerce Commission, Level 9, 44 The Terrace, Wellington, until 5.00pm on Thursday 9 June 2022.

The material incorporated by reference may also be downloaded from the External Reporting Board (XRB) publication website: <http://www.xrb.govt.nz/standards/assurance-standards/other-assurance-engagement-standards-2/other-assurance-engagement-standards/>.

Comments on Material Proposed to be Incorporated by Reference

Comments on the proposal can be made by emailing infrastructure.regulation@comcom.govt.nz, with “Fibre ID audit standards” in the subject line. Comments are due by 5.00pm on Thursday 9 June 2022.

Dated this 2nd day of June 2022.

COMMERCE COMMISSION.