

- (2) reasonable measures adopted by a reporting entity; or
 - (3) reasonable measures adopted by a person;
- to prevent the spread of COVID-19.

Note: 'Reasonable measures' include those adopted in a foreign country where the person, or a permanent establishment of a reporting entity or subsidiary, is located.

Reporting entities should note that in relation to activities they undertake to comply with the AML/CTF Act, they will have obligations under the Privacy Act 1988, including the requirement to comply with the Australian Privacy Principles, even if they would otherwise be exempt from the Privacy Act. For further information about