

(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*