

Taxation Administration Amendment (Updating the List of Exchange of Information Countries) Regulations 2018

I, General the Honourable Sir Peter Cosgrove AK MC (Ret’d), Governor‑General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 21 November 2018

Peter Cosgrove

Governor‑General

By His Excellency’s Command

Stuart Robert

Assistant Treasurer

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1 Name

This instrument is the *Taxation Administration Amendment (Updating the List of Exchange of Information Countries) Regulations 2018*.

2 Commencement

(1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| Commencement information | | |
| --- | --- | --- |
| Column 1 | Column 2 | Column 3 |
| Provisions | Commencement | Date/Details |
| 1. The whole of this instrument | The day after this instrument is registered. | 24 November 2018 |

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

(2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

This instrument is made under the *Taxation Administration Act 1953.*

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

Taxation Administration Regulations 2017

1 Subsection 34(2) (table)

Repeal the table, substitute:

| Information exchange countries | | |
| --- | --- | --- |
| Item | Country | Date of effect |
| 1 | Argentina | 1 July 2008 |
| 2 | Bermuda | 1 July 2008 |
| 3 | Canada | 1 July 2008 |
| 4 | China | 1 July 2008 |
| 5 | Czech Republic | 1 July 2008 |
| 6 | Denmark | 1 July 2008 |
| 7 | Fiji | 1 July 2008 |
| 8 | Finland | 1 July 2008 |
| 9 | France | 1 July 2008 |
| 10 | Germany | 1 July 2008 |
| 11 | Hungary | 1 July 2008 |
| 12 | India | 1 July 2008 |
| 13 | Indonesia | 1 July 2008 |
| 14 | Ireland | 1 July 2008 |
| 15 | Italy | 1 July 2008 |
| 16 | Japan | 1 July 2008 |
| 17 | Kiribati | 1 July 2008 |
| 18 | Malta | 1 July 2008 |
| 19 | Mexico | 1 July 2008 |
| 20 | Netherlands | 1 July 2008 |
| 21 | Netherlands Antilles | 1 July 2008 |
| 22 | New Zealand | 1 July 2008 |
| 23 | Norway | 1 July 2008 |
| 24 | Papua New Guinea | 1 July 2008 |
| 25 | Poland | 1 July 2008 |
| 26 | Romania | 1 July 2008 |
| 27 | Russia | 1 July 2008 |
| 28 | Slovakia | 1 July 2008 |
| 29 | South Africa | 1 July 2008 |
| 30 | Spain | 1 July 2008 |
| 31 | Sri Lanka | 1 July 2008 |
| 32 | Sweden | 1 July 2008 |
| 33 | Taipei | 1 July 2008 |
| 34 | Thailand | 1 July 2008 |
| 35 | United Kingdom | 1 July 2008 |
| 36 | United States of America | 1 July 2008 |
| 37 | Vietnam | 1 July 2008 |
|  |  |  |
| 38 | Antigua and Barbuda | 1 July 2010 |
| 39 | British Virgin Islands | 1 July 2010 |
| 40 | Isle of Man | 1 July 2010 |
| 41 | Jersey | 1 July 2010 |
|  |  |  |
| 42 | Gibraltar | 1 January 2011 |
| 43 | Guernsey | 1 January 2011 |
|  |  |  |
| 44 | Belize | 1 July 2011 |
| 45 | Cayman Islands | 1 July 2011 |
| 46 | The Commonwealth of the Bahamas | 1 July 2011 |
| 47 | Principality of Monaco | 1 July 2011 |
| 48 | The Republic of San Marino | 1 July 2011 |
| 49 | The Republic of Singapore | 1 July 2011 |
| 50 | Saint Kitts and Nevis | 1 July 2011 |
| 51 | Saint Vincent and the Grenadines | 1 July 2011 |
|  |  |  |
| 52 | Anguilla | 1 January 2012 |
| 53 | Aruba | 1 January 2012 |
| 54 | Belgium | 1 January 2012 |
| 55 | Malaysia | 1 January 2012 |
| 56 | Turks and Caicos Islands | 1 January 2012 |
|  |  |  |
| 57 | Cook Islands | 1 July 2012 |
| 58 | Macau | 1 July 2012 |
| 59 | Mauritius | 1 July 2012 |
| 60 | Republic of Korea | 1 July 2012 |
|  |  |  |
| 61 | Albania | 1 January 2019 |
| 62 | Andorra | 1 January 2019 |
| 63 | Austria | 1 January 2019 |
| 64 | Azerbaijan | 1 January 2019 |
| 65 | Bahrain | 1 January 2019 |
| 66 | Barbados | 1 January 2019 |
| 67 | Brazil | 1 January 2019 |
| 68 | Brunei | 1 January 2019 |
| 69 | Bulgaria | 1 January 2019 |
| 70 | Cameroon | 1 January 2019 |
| 71 | Chile | 1 January 2019 |
| 72 | Colombia | 1 January 2019 |
| 73 | Costa Rica | 1 January 2019 |
| 74 | Croatia | 1 January 2019 |
| 75 | Cyprus | 1 January 2019 |
| 76 | Dominica | 1 January 2019 |
| 77 | Estonia | 1 January 2019 |
| 78 | Faroe Islands | 1 January 2019 |
| 79 | Georgia | 1 January 2019 |
| 80 | Ghana | 1 January 2019 |
| 81 | Greece | 1 January 2019 |
| 82 | Greenland | 1 January 2019 |
| 83 | Grenada | 1 January 2019 |
| 84 | Guatemala | 1 January 2019 |
| 85 | Iceland | 1 January 2019 |
| 86 | Israel | 1 January 2019 |
| 87 | Kazakhstan | 1 January 2019 |
| 88 | Kenya | 1 January 2019 |
| 89 | Latvia | 1 January 2019 |
| 90 | Liberia | 1 January 2019 |
| 91 | Liechtenstein | 1 January 2019 |
| 92 | Lithuania | 1 January 2019 |
| 93 | Luxembourg | 1 January 2019 |
| 94 | Marshall Islands | 1 January 2019 |
| 95 | Moldova | 1 January 2019 |
| 96 | Montserrat | 1 January 2019 |
| 97 | Nigeria | 1 January 2019 |
| 98 | Niue | 1 January 2019 |
| 99 | Philippines | 1 January 2019 |
| 100 | Portugal | 1 January 2019 |
| 101 | Saint Lucia | 1 January 2019 |
| 102 | Samoa | 1 January 2019 |
| 103 | Saudi Arabia | 1 January 2019 |
| 104 | Senegal | 1 January 2019 |
| 105 | Seychelles | 1 January 2019 |
| 106 | Sint Maarten | 1 January 2019 |
| 107 | Slovenia | 1 January 2019 |
| 108 | Switzerland | 1 January 2019 |
| 109 | Tunisia | 1 January 2019 |
| 110 | Turkey | 1 January 2019 |
| 111 | Uganda | 1 January 2019 |
| 112 | Ukraine | 1 January 2019 |
| 113 | Uruguay | 1 January 2019 |
| 114 | Vanuatu | 1 January 2019 |