

Taxation Administration Amendment (Updating the List of Exchange of Information Countries) Regulations 2019

I, General the Honourable David Hurley AC DSC (Retd), Governor‑General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 31 October 2019

David Hurley

Governor‑General

By His Excellency’s Command

Michael Sukkar

Assistant Treasurer

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1 Name

 This instrument is the *Taxation Administration Amendment (Updating the List of Exchange of Information Countries) Regulations 2019*.

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. | 2 November 2019 |

Note: This table relates only to the provisions of this instrument as originally made.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 Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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(1)

Omit “country” (first occurring), substitute “foreign country or a foreign territory”.

2 Subsection 34(2)

Omit “country” (first occurring), substitute “foreign country or a foreign territory”.

3 Subsection 34(2)

Omit “country” (second occurring), substitute “foreign country or the foreign territory”.

4 Subsection 34(2) (table, heading to column headed “Country”)

Repeal the heading, substitute:

|  |
| --- |
| Country or Territory |

5 Subsection 34(2) (at the end of the table)

Add:

|  |  |  |
| --- | --- | --- |
|  |  |  |
| 115 | Curaçao | 1 January 2020 |
| 116 | Lebanon | 1 January 2020 |
| 117 | Nauru | 1 January 2020 |
| 118 | Pakistan | 1 January 2020 |
| 119 | Panama | 1 January 2020 |
| 120 | Peru | 1 January 2020 |
| 121 | Qatar | 1 January 2020 |
| 122 | United Arab Emirates | 1 January 2020 |