



Taxation Administration Amendment (Updating the List of Exchange of Information Countries) Regulations 2021

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 01 April 2021

David Hurley
Governor-General

By His Excellency's Command

Michael Sukkar
Assistant Treasurer, Minister for Housing and Minister for Homelessness, Social and
Community Housing

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1 Name

This instrument is the *Taxation Administration Amendment (Updating the List of Exchange of Information Countries) Regulations 2021*.

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 April 2021

Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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 item 88)

Repeal the item.

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

Add:

123	Dominican Republic	1 July 2021
124	Ecuador	1 July 2021
125	El Salvador	1 July 2021
126	Hong Kong	1 July 2021
127	Jamaica	1 July 2021
128	Kuwait	1 July 2021
129	Morocco	1 July 2021
130	Republic of North Macedonia	1 July 2021
131	Serbia	1 July 2021

3 In the appropriate position in Part 7

Insert:

Division 4—Transitional matters relating to the Taxation Administration Amendment (Updating the List of Exchange of Information Countries) Regulations 2021

75 Specification of information exchange countries

The amendments of this instrument made by Schedule 1 to the *Taxation Administration Amendment (Updating the List of Exchange of Information Countries) Regulations 2021* apply on and after 1 July 2021.