

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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