

Taxation Administration Amendment (Updating the List of Exchange of Information Countries No. 2) 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 30 September 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 No. 2) 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. | 1 October 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Note: This table relates only to the provisions of this instrument as originally made.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 Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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) (at the end of the table)

Add:

|  |  |  |
| --- | --- | --- |
|  |  |  |
| 132 | Armenia | 1 January 2022 |
| 133 | Cabo Verde | 1 January 2022 |
| 134 | Kenya | 1 January 2022 |
| 135 | Mongolia | 1 January 2022 |
| 136 | Montenegro | 1 January 2022 |
| 137 | Oman | 1 January 2022 |