

Taxation Administration (Country by Country Reporting Jurisdictions) Determination 2024

I, Andrew Leigh, Assistant Minister for Competition, Charities and Treasury, make the following determination.

Dated 12 December 2024

Dr Andrew Leigh

Assistant Minister for Competition, Charities and Treasury
Parliamentary Secretary to the Treasurer

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Part 1—Preliminary

1 Name

 This instrument is the *Taxation Administration (Country by Country Reporting Jurisdictions) Determination 2024*.

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 later of:1. the day after this instrument is registered; and
2. the day Schedule 4 to the *Treasury Laws Amendment (Responsible Buy Now Pay Later and Other Measures) Act 2024* commences.

However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur. |  |

Note: This table relates only to the provisions of this instrument as originally made.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 Definitions

 In this instrument:

***the Act*** means the *Taxation Administration Act 1953*.

Part 2—Determination of country by country reporting jurisdictions

5 Country by country reporting jurisdictions

Under subsection 3DA(4) of the Act, a jurisdiction specified in an item of the following table is specified as a jurisdiction for the purposes of subparagraph 3DA(1)(d)(ii) of the Act in respect of the reporting periods specified in the relevant item of the table:

| Country by country reporting jurisdictions |
| --- |
| Item | Specified jurisdiction | Reporting periods |
| *Jurisdictions that have a comprehensive international tax agreement with Australia* |
| 5 | Singapore | All periods starting on or after 1 July 2024 |
| 10 | Switzerland | All periods starting on or after 1 July 2024 |
| *Other jurisdictions* |
| 20 | Andorra | All periods starting on or after 1 July 2024 |
| 25 | Anguilla | All periods starting on or after 1 July 2024 |
| 30 | Antigua and Barbuda | All periods starting on or after 1 July 2024 |
| 35 | Aruba | All periods starting on or after 1 July 2024 |
| 40 | Barbados | All periods starting on or after 1 July 2024 |
| 45 | Bahamas | All periods starting on or after 1 July 2024 |
| 50 | Bahrain | All periods starting on or after 1 July 2024 |
| 55 | Belize | All periods starting on or after 1 July 2024 |
| 60 | Bermuda | All periods starting on or after 1 July 2024 |
| 65 | British Virgin Islands | All periods starting on or after 1 July 2024 |
| 70 | Cayman Islands | All periods starting on or after 1 July 2024 |
| 75 | Cook Islands | All periods starting on or after 1 July 2024 |
| 80 | Curacao | All periods starting on or after 1 July 2024 |
| 85 | Dominica | All periods starting on or after 1 July 2024 |
| 90 | Gibraltar | All periods starting on or after 1 July 2024 |
| 95 | Grenada | All periods starting on or after 1 July 2024 |
| 100 | Guernsey | All periods starting on or after 1 July 2024 |
| 105 | Hong Kong | All periods starting on or after 1 July 2024 |
| 110 | Isle of Man | All periods starting on or after 1 July 2024 |
| 115 | Jersey | All periods starting on or after 1 July 2024 |
| 120 | Liberia | All periods starting on or after 1 July 2024 |
| 125 | Mauritius | All periods starting on or after 1 July 2024 |
| 130 | Monaco | All periods starting on or after 1 July 2024 |
| 135 | Montserrat | All periods starting on or after 1 July 2024 |
| 140 | Nauru | All periods starting on or after 1 July 2024 |
| 145 | Niue | All periods starting on or after 1 July 2024 |
| 150 | Panama | All periods starting on or after 1 July 2024 |
| 155 | Republic of the Marshall Islands | All periods starting on or after 1 July 2024 |
| 160 | Saint Kitts and Nevis | All periods starting on or after 1 July 2024 |
| 165 | Saint Lucia | All periods starting on or after 1 July 2024 |
| 170 | Saint Maarten (Dutch Part) | All periods starting on or after 1 July 2024 |
| 175 | Saint Vincent & the Grenadines | All periods starting on or after 1 July 2024 |
| 180 | Samoa | All periods starting on or after 1 July 2024 |
| 185 | San Marino | All periods starting on or after 1 July 2024 |
| 190 | Seychelles | All periods starting on or after 1 July 2024 |
| 195 | Turks and Caicos Islands | All periods starting on or after 1 July 2024 |
| 200 | US Virgin Islands | All periods starting on or after 1 July 2024 |
| 210 | Vanuatu | All periods starting on or after 1 July 2024 |