



# Taxation Administration Amendment Regulations 2008 (No. 2)

## Select Legislative Instrument 2008 No. 142

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I, PHILIP MICHAEL JEFFERY, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Taxation Administration Act 1953*.

Dated 24 June 2008

P. M. JEFFERY  
Governor-General

By His Excellency's Command

CHRIS BOWEN  
Assistant Treasurer

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**1 Name of Regulations**

These Regulations are the *Taxation Administration Amendment Regulations 2008 (No. 2)*.

**2 Commencement**

These Regulations commence on the commencement of the *Tax Laws Amendment (Election Commitments No. 1) Act 2008*.

**3 Amendment of *Taxation Administration Regulations 1976***

Schedule 1 amends the *Taxation Administration Regulations 1976*.

**Schedule 1 Amendment**

(regulation 3)

**[1] Part 5, after Division 6**

*insert*

**Division 7 Withholding — distributions of managed investment trust income**

**44E Information exchange countries**

- (1) For subsection 12-385 (4) of Schedule 1 to the Act, the countries mentioned in the table in subregulation (2) are specified as information exchange countries.
- (2) A reference to a country in the table is a reference to the country to the extent to which it is described in an agreement mentioned in:
  - (a) the definition of *agreement* in subsection 3 (1) of the *International Tax Agreements Act 1953*; or

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- (b) the definition of *international agreement* in subsection 23 (4) of the *International Tax Agreements Act 1953*.

<b>Item</b>	<b>Country</b>
1	Argentina
2	Bermuda
3	Canada
4	China
5	Czech Republic
6	Denmark
7	Fiji
8	Finland
9	France
10	Germany
11	Hungary
12	India
13	Indonesia
14	Ireland
15	Italy
16	Japan
17	Kiribati
18	Malta
19	Mexico
20	Netherlands
21	Netherlands Antilles
22	New Zealand
23	Norway
24	Papua New Guinea
25	Poland
26	Romania

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<b>Item</b>	<b>Country</b>
27	Russia
28	Slovakia
29	South Africa
30	Spain
31	Sri Lanka
32	Sweden
33	Taipei
34	Thailand
35	United Kingdom
36	United States of America
37	Vietnam

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