



Taxation Administration Amendment (Updating the List of Exchange of Information Countries) Regulations 2018

I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 21 November 2018

Peter Cosgrove
Governor-General

By His Excellency's Command

Stuart Robert
Assistant Treasurer

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1 Name

This instrument is the *Taxation Administration Amendment (Updating the List of Exchange of Information Countries) Regulations 2018*.

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. | 24 November 2018 |

Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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

Repeal the table, substitute:

| Information exchange countries | | |
|---------------------------------------|----------------------|-----------------------|
| Item | Country | Date of effect |
| 1 | Argentina | 1 July 2008 |
| 2 | Bermuda | 1 July 2008 |
| 3 | Canada | 1 July 2008 |
| 4 | China | 1 July 2008 |
| 5 | Czech Republic | 1 July 2008 |
| 6 | Denmark | 1 July 2008 |
| 7 | Fiji | 1 July 2008 |
| 8 | Finland | 1 July 2008 |
| 9 | France | 1 July 2008 |
| 10 | Germany | 1 July 2008 |
| 11 | Hungary | 1 July 2008 |
| 12 | India | 1 July 2008 |
| 13 | Indonesia | 1 July 2008 |
| 14 | Ireland | 1 July 2008 |
| 15 | Italy | 1 July 2008 |
| 16 | Japan | 1 July 2008 |
| 17 | Kiribati | 1 July 2008 |
| 18 | Malta | 1 July 2008 |
| 19 | Mexico | 1 July 2008 |
| 20 | Netherlands | 1 July 2008 |
| 21 | Netherlands Antilles | 1 July 2008 |
| 22 | New Zealand | 1 July 2008 |
| 23 | Norway | 1 July 2008 |
| 24 | Papua New Guinea | 1 July 2008 |
| 25 | Poland | 1 July 2008 |
| 26 | Romania | 1 July 2008 |
| 27 | Russia | 1 July 2008 |
| 28 | Slovakia | 1 July 2008 |
| 29 | South Africa | 1 July 2008 |
| 30 | Spain | 1 July 2008 |
| 31 | Sri Lanka | 1 July 2008 |
| 32 | Sweden | 1 July 2008 |
| 33 | Taipei | 1 July 2008 |
| 34 | Thailand | 1 July 2008 |
| 35 | United Kingdom | 1 July 2008 |

2 *Taxation Administration Amendment (Updating the List of Exchange of Information Countries) Regulations 2018*

| Information exchange countries | | |
|---------------------------------------|----------------------------------|-----------------------|
| Item | Country | Date of effect |
| 36 | United States of America | 1 July 2008 |
| 37 | Vietnam | 1 July 2008 |
| 38 | Antigua and Barbuda | 1 July 2010 |
| 39 | British Virgin Islands | 1 July 2010 |
| 40 | Isle of Man | 1 July 2010 |
| 41 | Jersey | 1 July 2010 |
| 42 | Gibraltar | 1 January 2011 |
| 43 | Guernsey | 1 January 2011 |
| 44 | Belize | 1 July 2011 |
| 45 | Cayman Islands | 1 July 2011 |
| 46 | The Commonwealth of the Bahamas | 1 July 2011 |
| 47 | Principality of Monaco | 1 July 2011 |
| 48 | The Republic of San Marino | 1 July 2011 |
| 49 | The Republic of Singapore | 1 July 2011 |
| 50 | Saint Kitts and Nevis | 1 July 2011 |
| 51 | Saint Vincent and the Grenadines | 1 July 2011 |
| 52 | Anguilla | 1 January 2012 |
| 53 | Aruba | 1 January 2012 |
| 54 | Belgium | 1 January 2012 |
| 55 | Malaysia | 1 January 2012 |
| 56 | Turks and Caicos Islands | 1 January 2012 |
| 57 | Cook Islands | 1 July 2012 |
| 58 | Macau | 1 July 2012 |
| 59 | Mauritius | 1 July 2012 |
| 60 | Republic of Korea | 1 July 2012 |
| 61 | Albania | 1 January 2019 |
| 62 | Andorra | 1 January 2019 |
| 63 | Austria | 1 January 2019 |
| 64 | Azerbaijan | 1 January 2019 |
| 65 | Bahrain | 1 January 2019 |
| 66 | Barbados | 1 January 2019 |
| 67 | Brazil | 1 January 2019 |
| 68 | Brunei | 1 January 2019 |
| 69 | Bulgaria | 1 January 2019 |
| 70 | Cameroon | 1 January 2019 |

Schedule 1 Amendments

| Information exchange countries | | |
|---------------------------------------|------------------|-----------------------|
| Item | Country | Date of effect |
| 71 | Chile | 1 January 2019 |
| 72 | Colombia | 1 January 2019 |
| 73 | Costa Rica | 1 January 2019 |
| 74 | Croatia | 1 January 2019 |
| 75 | Cyprus | 1 January 2019 |
| 76 | Dominica | 1 January 2019 |
| 77 | Estonia | 1 January 2019 |
| 78 | Faroe Islands | 1 January 2019 |
| 79 | Georgia | 1 January 2019 |
| 80 | Ghana | 1 January 2019 |
| 81 | Greece | 1 January 2019 |
| 82 | Greenland | 1 January 2019 |
| 83 | Grenada | 1 January 2019 |
| 84 | Guatemala | 1 January 2019 |
| 85 | Iceland | 1 January 2019 |
| 86 | Israel | 1 January 2019 |
| 87 | Kazakhstan | 1 January 2019 |
| 88 | Kenya | 1 January 2019 |
| 89 | Latvia | 1 January 2019 |
| 90 | Liberia | 1 January 2019 |
| 91 | Liechtenstein | 1 January 2019 |
| 92 | Lithuania | 1 January 2019 |
| 93 | Luxembourg | 1 January 2019 |
| 94 | Marshall Islands | 1 January 2019 |
| 95 | Moldova | 1 January 2019 |
| 96 | Montserrat | 1 January 2019 |
| 97 | Nigeria | 1 January 2019 |
| 98 | Niue | 1 January 2019 |
| 99 | Philippines | 1 January 2019 |
| 100 | Portugal | 1 January 2019 |
| 101 | Saint Lucia | 1 January 2019 |
| 102 | Samoa | 1 January 2019 |
| 103 | Saudi Arabia | 1 January 2019 |
| 104 | Senegal | 1 January 2019 |
| 105 | Seychelles | 1 January 2019 |
| 106 | Sint Maarten | 1 January 2019 |
| 107 | Slovenia | 1 January 2019 |
| 108 | Switzerland | 1 January 2019 |
| 109 | Tunisia | 1 January 2019 |
| 110 | Turkey | 1 January 2019 |
| 111 | Uganda | 1 January 2019 |

| Information exchange countries | | |
|---------------------------------------|----------------|-----------------------|
| Item | Country | Date of effect |
| 112 | Ukraine | 1 January 2019 |
| 113 | Uruguay | 1 January 2019 |
| 114 | Vanuatu | 1 January 2019 |
