



# **Taxation Administration Amendment (Updating the List of Exchange of Information Countries) Regulations 2019**

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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 31 October 2019

David Hurley  
Governor-General

By His Excellency's Command

Michael Sukkar  
Assistant Treasurer

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## 1 Name

This instrument is the *Taxation Administration Amendment (Updating the List of Exchange of Information Countries) Regulations 2019*.

## 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.

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<b>Commencement information</b>		
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Provisions</b>	<b>Commencement</b>	<b>Date/Details</b>
1. The whole of this instrument	The day after this instrument is registered.	2 November 2019

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Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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(1)**

Omit “country” (first occurring), substitute “foreign country or a foreign territory”.

#### **2 Subsection 34(2)**

Omit “country” (first occurring), substitute “foreign country or a foreign territory”.

#### **3 Subsection 34(2)**

Omit “country” (second occurring), substitute “foreign country or the foreign territory”.

#### **4 Subsection 34(2) (table, heading to column headed “Country”)**

Repeal the heading, substitute:

**Country or Territory**

#### **5 Subsection 34(2) (at the end of the table)**

Add:

115	Curaçao	1 January 2020
116	Lebanon	1 January 2020
117	Nauru	1 January 2020
118	Pakistan	1 January 2020
119	Panama	1 January 2020
120	Peru	1 January 2020
121	Qatar	1 January 2020
122	United Arab Emirates	1 January 2020