



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

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.

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.	2 November 2019

Note: This table relates only to the provisions of this instrument as originally made.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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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