

LI 2024/27 -



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: <div>(a) the day after this instrument is registered; and (b) the day Schedule 4 to the <i>Treasury Laws Amendment (Responsible Buy Now Pay Later and Other Measures) Act 2024</i> commences. However, the provisions do not commence at all if the event mentioned in paragraph (b) does not occur.</div>	

Note: This table relates only to the provisions of this instrument as originally made.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

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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
<i>Jurisdictions that have a comprehensive international tax agreement with Australia</i>		
5	Singapore	All periods starting on or after 1 July 2024
10	Switzerland	All periods starting on or after 1 July 2024
<i>Other jurisdictions</i>		
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

Section 5

Country by country reporting jurisdictions		
Item	Specified jurisdiction	Reporting periods
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