

EXPOSURE DRAFT



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Taxation Administration (Country by Country Reporting Jurisdictions) Determination 2024

I, Jim Chalmers, Treasurer, make the following determination.

Dated 2024

Dr Jim Chalmers **[DRAFT ONLY—NOT FOR SIGNATURE]**
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 day after this instrument is registered.	

Note: This table relates only to the provisions of this instrument as originally made.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

Section 5

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
5	Andorra	All periods starting on or after 1 July 2024
10	Anguilla	All periods starting on or after 1 July 2024
15	Antigua and Barbuda	All periods starting on or after 1 July 2024
20	Aruba	All periods starting on or after 1 July 2024
25	Barbados	All periods starting on or after 1 July 2024
30	Bahamas	All periods starting on or after 1 July 2024
35	Bahrain	All periods starting on or after 1 July 2024
40	Belize	All periods starting on or after 1 July 2024
45	Bermuda	All periods starting on or after 1 July 2024
50	British Virgin Islands	All periods starting on or after 1 July 2024
55	Cayman Islands	All periods starting on or after 1 July 2024
60	Cook Islands	All periods starting on or after 1 July 2024
65	Curacao	All periods starting on or after 1 July 2024
70	Dominica	All periods starting on or after 1 July 2024
75	Gibraltar	All periods starting on or after 1 July 2024
80	Grenada	All periods starting on or after 1 July 2024
85	Guernsey	All periods starting on or after 1 July 2024
90	Hong Kong	All periods starting on or after 1 July 2024
95	Isle of Man	All periods starting on or after 1 July 2024
100	Jersey	All periods starting on or after 1 July 2024
105	Liberia	All periods starting on or after 1 July 2024
110	Liechtenstein	All periods starting on or after 1 July 2024
115	Mauritius	All periods starting on or after 1 July 2024
120	Monaco	All periods starting on or after 1 July 2024
125	Montserrat	All periods starting on or after 1 July 2024
130	Nauru	All periods starting on or after 1 July 2024
135	Niue	All periods starting on or after 1 July 2024
140	Panama	All periods starting on or after 1 July 2024
145	Republic of the Marshall Islands	All periods starting on or after 1 July 2024

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Determination of country by country reporting jurisdictions **Part 2**

Section 5

Country by country reporting jurisdictions		
Item	Specified jurisdiction	Reporting periods
150	Saint Kitts and Nevis	All periods starting on or after 1 July 2024
155	Saint Lucia	All periods starting on or after 1 July 2024
160	Saint Maarten (Dutch Part)	All periods starting on or after 1 July 2024
165	Saint Vincent & the Grenadines	All periods starting on or after 1 July 2024
170	Samoa	All periods starting on or after 1 July 2024
175	San Marino	All periods starting on or after 1 July 2024
180	Seychelles	All periods starting on or after 1 July 2024
185	Singapore	All periods starting on or after 1 July 2024
190	Switzerland	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
205	Vanuatu	All periods starting on or after 1 July 2024
