



Taxation Administration Amendment Regulations 2010 (No. 2)

Select Legislative Instrument 2010 No. 188

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Taxation Administration Act 1953*.

Dated 29 June 2010

QUENTIN BRYCE
Governor-General

By Her Excellency's Command

NICK SHERRY
Assistant Treasurer

1 Name of Regulations

These Regulations are the *Taxation Administration Amendment Regulations 2010 (No. 2)*.

2 Commencement

These Regulations commence on 1 July 2010.

3 Amendment of *Taxation Administration Regulations 1976*

Schedule 1 amends the *Taxation Administration Regulations 1976*.

4 Application

The amendments made by Schedule 1 apply in relation to a fund payment (within the meaning given by section 12-405 of Schedule 1 to the *Taxation Administration Act 1953*) made in respect of the net income of a trust that was derived on or after 1 July 2010.

Schedule 1 Amendments

(regulation 3)

[1] Subregulation 44E (1)

substitute

- (1) For subsection 12-385 (4) of Schedule 1 to the Act, a country mentioned in an item in the table in subregulation (2) is specified as an information exchange country with effect from the date specified in the item.

[2] Subregulation 44E (2), table*substitute*

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

Item	Country	Date of effect
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
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
