

Income Tax Assessment Amendment Regulations 2011 (No. 1)

Select Legislative Instrument 2011 No. 5

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 *Income Tax Assessment Act 1997*.

Dated 9 February 2011

QUENTIN BRYCE Governor-General

By Her Excellency's Command

BILL SHORTEN
Assistant Treasurer

1 Name of Regulations

These Regulations are the *Income Tax Assessment Amendment Regulations 2011 (No. 1)*.

2 Commencement

These Regulations commence on the day after they are registered.

3 Amendment of *Income Tax Assessment Regulations* 1997

Schedule 1 amends the *Income Tax Assessment Regulations* 1997.

Schedule 1 Amendments

(regulation 3)

[1] After regulation 995-1.04

insert

995-1.05 Approved stock exchanges

The stock exchanges specified in Schedule 5 are named for the purposes of the definition of *approved stock exchange* in subsection 995-1 (1) of the Act.

[2] After Schedule 4

insert

Schedule 5 Approved stock exchanges

(regulation 995-1.05)

Argentina

Buenos Aires stock exchange Cordoba stock exchange La Plata stock exchange Mendoza stock exchange Rosario stock exchange

Australia

Asia Pacific Exchange Limited ASX Limited National Stock Exchange of Australia Limited SIM Venture Securities Exchange Ltd

Austria

Vienna stock exchange

Belgium

Antwerp stock exchange Brussels stock exchange Liege stock exchange

Bermuda

Bermuda stock exchange

Brazil

Belo Horizonte stock exchange Curitiba stock exchange Fortaleza stock exchange
Porto Alegre stock exchange
Recife stock exchange
Rio de Janeiro stock exchange
Salvador stock exchange
Santos stock exchange
Sao Paulo stock exchange

Canada

Calgary stock exchange Montréal stock exchange Toronto stock exchange Vancouver stock exchange Winnipeg stock exchange

Chile

Santiago stock exchange Valparaiso stock exchange

China

Shanghai stock exchange Shenzhen stock exchange

Colombia

Bogota stock exchange

Denmark

Copenhagen stock exchange

Finland

Helsinki stock exchange

France

Bordeaux stock exchange Lille stock exchange Lyon stock exchange Marseille stock exchange Paris stock exchange

Germany

Berlin stock exchange
Dusseldorf stock exchange
Frankfurt stock exchange
Hamburg stock exchange
Hannover stock exchange
Munich stock exchange
Stuttgart stock exchange

Greece

Athens stock exchange

Hong Kong

Hong Kong stock exchange

Hungary

Budapest stock exchange

India

Bombay stock exchange Calcutta stock exchange Delhi stock exchange Madras stock exchange

Indonesia

Jakarta stock exchange Surabaya stock exchange

Ireland

Dublin stock exchange

Israel

Tel Aviv stock exchange

Italy

Bologna stock exchange Florence stock exchange Genoa stock exchange Milan stock exchange Naples stock exchange Palermo stock exchange Rome stock exchange Trieste stock exchange Turin stock exchange Venice stock exchange

Jamaica

Jamaica stock exchange

Japan

Hiroshima stock exchange Kyoto stock exchange Nagoya stock exchange Niigata stock exchange Osaka stock exchange Fukuoka stock exchange Sapporo stock exchange Tokyo stock exchange Korea, Republic of

Seoul stock exchange

Luxembourg

Luxembourg stock exchange

Malaysia

Kuala Lumpur stock exchange

Mexico

Mexican stock exchange

Netherlands

Amsterdam stock exchange

New Zealand

New Zealand stock exchange

Nigeria

Nigerian stock exchange

Norway

Oslo stock exchange

Pakistan

Karachi stock exchange

Peru

Lima Stock Exchange

Philippines

Makati stock exchange Manila stock exchange

Poland

Warsaw Stock Exchange

Portugal

Lisbon stock exchange Oporto stock exchange

Singapore

Singapore stock exchange

Slovakia

Bratislava stock exchange

Slovenia

Ljubljana stock exchange

South Africa

Johannesburg stock exchange

Spain

Barcelona stock exchange Bilbao stock exchange Madrid stock exchange Valencia stock exchange

Sri Lanka

Colombo stock exchange

Sweden

Stockholm stock exchange

Switzerland

Basel stock exchange Geneva stock exchange Zurich stock exchange

Taiwan

Taiwan stock exchange

Thailand

Thailand stock exchange

Trinidad and Tobago

Trinidad and Tobago stock exchange

Turkey

Istanbul stock exchange

United Kingdom

London stock exchange

United States

American stock exchange Boston stock exchange Cincinnati stock exchange Midwest stock exchange NASDAQ stock exchange New York stock exchange Pacific stock exchange Philadelphia stock exchange

Uruguay

Montevideo stock exchange

Venezuela

Caracas stock exchange Maracaibo stock exchange

Yugoslavia, Federal Republic of

Belgrade stock exchange

Zimbabwe

Zimbabwe stock exchange