



## **Treasury Laws Amendment (2018 Measures No. 1) Regulations 2018**

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I, General the Honourable Sir Peter Cosgrove AK MC (Ret'd), Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulations.

Dated 21 June 2018

Peter Cosgrove  
Governor-General

By His Excellency's Command

Kelly O'Dwyer  
Minister for Revenue and Financial Services

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## 1 Name

This instrument is the *Treasury Laws Amendment (2018 Measures No. 1) Regulations 2018*.

## 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.	23 June 2018

Note: This table relates only to the provisions of this instrument as originally made.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

- (a) the *Income Tax Assessment Act 1997*;
- (b) the *Tax Agent Services Act 2009*;
- (c) 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Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.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—Disclosure of information to the Black Economy Standing Taskforce and the Illicit Tobacco Taskforce**

### ***Taxation Administration Regulations 2017***

#### **1 Section 67 (at the end of the table)**

Add:

8 Black Economy Standing Taskforce

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9 Illicit Tobacco Taskforce

#### **2 Before section 71**

Insert:

### **Division 1—Transitional matters relating to the repeal of the Taxation Administration Regulations 1976**

#### **3 In the appropriate position in Part 7**

Insert:

### **Division 2—Transitional matters relating to the Treasury Laws Amendment (2018 Measures No. 1) Regulations 2018**

#### **73 Disclosure of information to the Black Economy Standing Taskforce and the Illicit Tobacco Taskforce**

The amendment of section 67 of this instrument made by Schedule 1 to the *Treasury Laws Amendment (2018 Measures No. 1) Regulations 2018* applies in relation to disclosures of information made on or after the commencement of that Schedule (whether the information was obtained before, on or after that commencement).

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## Schedule 2—Tax Practitioners Board funding

### *Tax Agent Services Regulations 2009*

#### 1 Regulation 9

Repeal the regulation, substitute:

#### 9 Application for registration—processing fees

- (1) For the purposes of paragraph 20-20(2)(b) of the Act, the fee for an application to the Board for registration is set out in the following table.

Note: The period of registration is for at least 3 years: see subsection 20-25(4) of the Act. Registration may be renewed with effect from when current registration expires: see section 20-50 of the Act.

Item	For an application for this type of registration ...	the fee is ...
1	registration as a tax agent	\$675 (subject to indexation under subregulation (2))
2	registration as a BAS agent	\$135 (subject to indexation under subregulation (2))
3	registration as a tax (financial) adviser	\$540 (subject to indexation under subregulation (2))

#### *Annual indexation of fees*

- (2) On 1 July 2019 and each 1 July following that day (an **indexation day**), the dollar amount mentioned in an item of the table in subregulation (1) is replaced by the amount worked out using the following formula:

$$\frac{\text{Indexation factor for the indexation day}}{\text{Dollar amount immediately before the indexation day}} \times$$

- (3) The **indexation factor** for an indexation day is the number worked out using the following formula:

$$\frac{\text{Sum of the index numbers for the quarters in the year ending on 31 March immediately before the indexation day}}{\text{Sum of the index numbers for the quarters in the year ending on the previous 31 March}}$$

where:

**index number**, for a quarter, means the All Groups Consumer Price Index number (being the weighted average of the 8 capital cities) first published by the Australian Statistician for the quarter.

**quarter** means a period of 3 months ending on 31 March, 30 June, 30 September or 31 December.

- (4) An indexation factor is to be calculated to 3 decimal places (rounding up if the fourth decimal place is 5 or more).

- (5) If an indexation factor worked out under subregulations (3) and (4) would be less than 1, that indexation factor is to be increased to 1.
- (6) Amounts worked out under subregulation (2) are to be rounded to the nearest whole dollar (rounding 50 cents upwards).

## **2 After Part 5**

Insert:

# **Part 6—Application and transitional provisions**

## **Division 1—Amendments made by the Treasury Laws Amendment (2018 Measures No. 1) Regulations 2018**

### **14 Application—changes to application fees for registration**

The amendment of regulation 9 made by Schedule 2 to the *Treasury Laws Amendment (2018 Measures No. 1) Regulations 2018* applies in relation to applications for registration, including renewal of registration, made on or after 1 July 2018.

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## **Schedule 3—Approved Stock Exchanges**

### *Income Tax Assessment Regulations 1997*

#### **1 Schedule 5**

Repeal the Schedule, substitute:

### **Schedule 5—Approved Stock Exchanges**

Note: See regulation 995-1.05.

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#### **Approved Stock Exchanges**

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##### **Argentina**

Buenos Aires Stock Exchange

##### **Australia**

ASX, also known as Australian Securities Exchange

Chi-X

IR Plus Securities Exchange

National Stock Exchange of Australia

SSX, also known as Sydney Stock Exchange

##### **Austria**

Vienna Stock Exchange

##### **Belgium**

Euronext Brussels

##### **Bermuda**

Bermuda Stock Exchange

##### **Brazil**

B3, also known as BM&F Bovespa

##### **Canada**

Montréal Stock Exchange

Toronto Stock Exchange

TSX Venture Exchange

##### **Chile**

Santiago Stock Exchange

Valparaiso Stock Exchange

##### **China**

Shanghai Stock Exchange

Shenzhen Stock Exchange

##### **Colombia**

Colombia Stock Exchange

##### **Denmark**

Nasdaq Copenhagen

##### **Finland**

Nasdaq Helsinki

##### **France**

Euronext Paris

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**Approved Stock Exchanges**

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**Germany**

Berlin Stock Exchange  
Dusseldorf Stock Exchange  
Frankfurt Stock Exchange  
Hamburg Stock Exchange  
Hannover Stock Exchange  
Munich Stock Exchange  
Stuttgart Stock Exchange

**Greece**

ATHEX, also known as Athens Exchange

**Hong Kong**

Hong Kong Stock Exchange

**Hungary**

Budapest Stock Exchange

**India**

Bombay Stock Exchange  
Calcutta Stock Exchange

**Indonesia**

Indonesia Stock Exchange

**Ireland**

Euronext Dublin

**Israel**

Tel Aviv Stock Exchange

**Italy**

Borsa Italiana, also known as Italian Stock Exchange

**Jamaica**

Jamaica Stock Exchange

**Japan**

Fukuoka Stock Exchange  
Nagoya Stock Exchange  
Osaka Securities Exchange  
Sapporo Securities Exchange  
Tokyo Stock Exchange

**Korea, Republic of**

Korea Stock Exchange

**Luxembourg**

Luxembourg Stock Exchange

**Malaysia**

Bursa Malaysia

**Mexico**

Mexican Stock Exchange

**Netherlands**

Euronext Amsterdam

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**Approved Stock Exchanges**

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**New Zealand**

NZX, also known as New Zealand's Exchange

**Nigeria**

Nigerian Stock Exchange

**Norway**

Oslo Stock Exchange

**Pakistan**

Pakistan Stock Exchange, also known as PSX

**Peru**

Lima Stock Exchange

**Philippines**

Philippine Stock Exchange

**Poland**

Warsaw Stock Exchange

**Portugal**

Euronext Lisbon

**Serbia**

Belgrade Stock Exchange

**Singapore**

Singapore 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**

Nasdaq Stockholm

**Switzerland**

SIX Swiss Exchange

**Taiwan**

Taiwan Stock Exchange

**Thailand**

Stock Exchange of Thailand

**Trinidad and Tobago**

Trinidad and Tobago Stock Exchange

### Schedule 3 Approved Stock Exchanges

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#### Approved Stock Exchanges

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##### **Turkey**

Borsa Istanbul, also known as Istanbul Stock Exchange

##### **United Kingdom**

London Stock Exchange

##### **United States**

Chicago Stock Exchange

NASDAQ OMX BX

NASDAQ PHLX

NASDAQ Stock Exchange

NYSE, also known as New York Stock Exchange

NYSE American

NYSE American Options

NYSE ARCA equities

NYSE ARCA options

NYSE National

##### **Uruguay**

Montevideo Stock Exchange

##### **Venezuela**

Caracas Stock Exchange

##### **Zimbabwe**

Zimbabwe Stock Exchange

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