



AUSTRALIA

Primary legislation

Tax Laws Amendment (Implementation of the Common Reporting Standard) Act 2016: Amendments to Schedule 1 of the Tax Administration Act 1953

<https://www.legislation.gov.au/Search/common%20reporting%20standard>

Complete amended copy of Schedule 1 of the Tax Administration Act 1953

http://www.austlii.edu.au/au/legis/cth/consol_act/taa1953269/sch1.html

More information on the AEOI portal: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/>