

# AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION

---

## Table of Contents

	<i>Page</i>
<b><i>Principal</i></b>	
<b>Automatic Exchange of Financial Account Information Act 2016</b>	
Table of Provisions .....	1045
Table of Amendments .....	1047
Automatic Exchange of Financial Account Information Act 2016 .....	1049
<b><i>Subsidiary</i></b>	
<b>Automatic Exchange of Financial Account Information Regulations 2017</b>	
Table of Provisions .....	1055
Table of Amendments .....	1057
Automatic Exchange of Financial Account Information Regulations 2017 .....	1059



# Automatic Exchange of Financial Account Information Act 2016

## TABLE OF PROVISIONS

<i>Section</i>	<i>Title</i>
1	Short title
2	Commencement
3	Definitions
4	Agreement – force of law
5	Inconsistent laws
6	Information returns by financial institutions
7	Functions and powers of Secretary
8	Confidentiality
9	Penalties
10	Liabilities to penalties
11	Assessment of penalties
12	Application of Revenue Administration Act 2014 to appeals and objections
13	Enforcement of penalties
13A	Application of Revenue Administration Act 2014
14	Anti-avoidance
15	Regulations



# Automatic Exchange of Financial Account Information Act 2016

---

## TABLE OF AMENDMENTS

The Automatic Exchange of Financial Account Information Act 2016 No 53 was certified and commenced on 4 November 2016 (GN No 900/2016; Gaz 208/2016).

Amending Legislation	Certified	Date of Commencement
Automatic Exchange of Financial Account Information (Amendment) Act 2016	23 December 2016	23 December 2016
Revised Written Laws Act 2021 No 7	1 June 2021	1 June 2021