

From: Joanne Lee

Date: Wednesday, March 3, 2021 at 1:09:25 PM

Subject: Question on Notice response - JSCOT - Public hearing - Monday 22 February 2021 - Agreement with Timor-Leste

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With reference to the JSCOT public hearing on 22 February related to the Committee's Inquiry into the *Tax Information Exchange Agreement with Timor-Leste*, please find below our response to the Question on Notice asked by the Chair (p. 15 of the transcript):

Q. What are Timor-Leste's domestic ratification procedures [for the Australia/Timor-Leste Tax Information Exchange Agreement]?

A. On 27 August 2019 the Government of Timor-Leste published Resolution 22/2019 in the *Jornal da Republica* approving the Taxation Information Exchange Agreement. Our Embassy in Dili is awaiting information from Timor-Leste on what domestic processes, if any, Timor-Leste has left to complete in order to be in a position to bring the Agreement into force.

Please don't hesitate to contact me if you require anything further.

Kind regards

Dr Joanne Lee

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