



RECEIVED
19 APR 2006
BY: *Julian Gould*



Queensland
Government

Premier of Queensland

Please quote: MN98900/AR22/IGR

30 MAR 2006

Dr Andrew Southcott MP
Chair
Joint Standing Committee on Treaties
Parliament House
CANBERRA ACT 2600

Submission 5
TT in February 2006

Dear Andrew

Thank you for your letter of 9 February 2006, concerning the tabling of the following treaties in both houses of Parliament:

- *Amendments, done at Nairobi, Kenya on 25 November 2005, to Appendices I and II of the Convention on the Conservation of Migratory Species of Wild Animals, done at Bonn on 23 June 1979*
- *Protocol of Amendments, adopted in Monaco on 14 April 2005, to the Convention on the International Hydrographic Organisation, done at Monaco on 3 May 1967*
- *Agreement on the Promotion of Aviation Safety between the Government of Australia and the Government of the United States of America (Canberra, 21 June 2005) and Implementation Procedures for Airworthiness Approval, Post Design Approval Activities and Technical Assistance between Authorities*
- *Protocol amending the Agreement between the Government of Australia and the Government of New Zealand for the avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income (Melbourne, 15 November 2005)*
- *Agreement between the Government of Australia and the Government of Bermuda [as authorised by] the Government of the United Kingdom of Great Britain and Northern Ireland on the exchange of Information with respect to Taxes (Washington, 10 November 2005)*

Executive Building
100 George Street Brisbane
PO Box 15185 City East
Queensland 4002 Australia
Telephone +61 7 3224 4500
Facsimile +61 7 3221 3631
Email ThePremier@premiers.qld.gov.au
Website www.thepremier.qld.gov.au

In regards to the *Protocol amending the Agreement between the Government of Australia and the Government of New Zealand for the avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income (Melbourne, 15 November 2005)* the Queensland Government believes that the sharing of information between parties as established under Article 26 is inconsistent with the secrecy provisions contained within Queensland revenue laws.

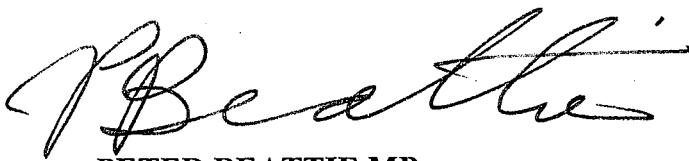
Queensland revenue laws only allow the disclosure of confidential information obtained by the Queensland Commissioner of State Revenue in very limited circumstances. It is questionable whether information obtained by the Australian Tax Office (ATO) from the Queensland Commissioner of State Revenue could be shared with New Zealand where that information was obtained by the ATO in the course of the administration of Commonwealth tax laws. The Queensland Government requires clarification whether the Agreement covers this scenario, as this would be inconsistent with the secrecy provisions of Queensland revenue laws.

Additionally, Queensland revenue laws do not allow disclosure of confidential information to a court in a proceeding except in proceedings for the administration or enforcement of a tax law. This is inconsistent with Paragraph 2 of Article 26 which expressly states that parties to the agreement may share information in public court proceedings or in judicial decisions.

The Queensland Government has reviewed the remaining treaties and has not identified any issues of significant concern.

Thank you for the opportunity to comment on these treaties.

Yours sincerely

A handwritten signature in black ink, appearing to read 'P Beattie', with a stylized, cursive script.

**PETER BEATTIE MP
PREMIER OF QUEENSLAND**