

**CONVENTION BETWEEN THE GOVERNMENT OF
AUSTRALIA AND THE GOVERNMENT OF THE FRENCH
REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION
WITH RESPECT TO TAXES ON INCOME AND THE
PREVENTION OF FISCAL EVASION, AND PROTOCOL
DONE AT PARIS ON 20 JUNE 2006**

[2006] ATNIF 16

Documents tabled on 5 September 2006:

National Interest Analysis [2006] ATNIA 36

**with attachments on consultation and background information on relevant
international tax issues**

Text of the Proposed Treaty Action

Regulation Impact Statement

Background information:

Country political brief and fact sheet

List of other treaties with that country

List of treaties of the same type with other countries

NATIONAL INTEREST ANALYSIS: CATEGORY 2 TREATY

SUMMARY PAGE

Convention between the Government of Australia and the Government of the French Republic for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion, and Protocol, done at Paris on 20 June 2006, [2006] ATNIF 16

Nature and timing of proposed treaty action

1. The proposed treaty action is to bring the Convention between the Government of Australia and the Government of the French Republic for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion, and Protocol (the proposed Treaty) into force. Generally, the proposed Treaty will enter into force, pursuant to Article 30, on the first day of the second month following the date of receipt of last notification that the relevant domestic requirements of each Party have been met. The Parties must specifically identify in an exchange of notes when Article 26 (which relates to assistance in recovery of tax debts) will come into effect.

2. The existing 1976 Australia-France tax Agreement [1977] ATS 21 as amended by the 1989 protocol [1990] ATS 26 and the 1979 Australia-France Airline Profits Agreement [1970] ATS 13 will terminate and be replaced by the proposed Treaty upon entry into force.

Overview and national interest summary

3. The key objectives of the proposed Treaty are to: (i) meet Australia's 'most favoured nation' (MFN) obligations with France, (ii) promote closer economic cooperation between Australia and France by reducing barriers to trade and investment caused by overlapping taxing jurisdictions of the two countries, and (iii) upgrade the framework through which the tax administrations of Australia and France can prevent international fiscal evasion.

4. The proposed Treaty is generally consistent with Australia's tax treaty policy approved by the Government. Key changes include; reduced rates of withholding taxes (WHT) on dividends, interest and royalties, alignment of the capital gains tax treatment more closely with the Organisation for Economic Co-operation and Development (OECD) practice and improved integrity measures; in particular, rules to allow for the cross-border collection of tax debts and rules for the exchange of information on tax matters.

5. The proposed Treaty is expected to reduce barriers to bilateral trade and investment caused by overlapping taxing jurisdictions of Australia and France. In particular, the reduced WHT rate on interest and royalty payments will make it cheaper for Australian businesses to obtain business loans and intellectual property from France. The proposed Treaty will also reduce the WHT rate on dividend payments from an Australian subsidiary to its French parent company. This is expected to encourage French businesses to make direct investments into Australia.

Reasons for Australia to take the proposed treaty action

Meets Australia's international obligations with France

6. The entry into force of Australia's 2001 United States (US) Protocol [2003] ATS 14 and the 2003 United Kingdom (UK) Convention [2003] ATS 22 triggered MFN obligations under the existing 1976 Australia-France tax Agreement which require Australia to enter into negotiations with a view to providing lower withholding tax rates and to include rules that protect nationals from tax discrimination in the other country.

7. Australia's MFN obligations will be met when the proposed Treaty enters into force. While negotiators were not able to agree on satisfactory rules dealing with non-discrimination, Australia's MFN obligation has been satisfied by not including a similar obligation in the proposed Treaty.

Reducing barriers to bilateral investment and trade

8. Australia has an important investment and trade relationship with France. See the accompanying background briefs on France for further details.

9. The proposed Treaty is expected to reduce barriers to bilateral trade and investment caused by overlapping taxing jurisdictions of Australia and France. This is done primarily by reducing WHT on dividend, interest and royalty payments between the two countries. Rather than taking unilateral action to reduce WHT under domestic law, Australia has adopted the approach of agreeing to any such reductions on a reciprocal, bilateral basis. This approach "locks-in" the WHT limits in both countries, ensuring a steady financial framework for business between the treaty partner countries. It also means that Australia is able to exclude "tax havens" from accessing these concessions. See **Attachment B** for an overview of how Australia's WHT rules work.

10. In particular, reduced WHT on interest and royalty payments is expected to make it cheaper for Australian businesses to obtain business loans and intellectual property from France. While the French company is legally liable for the interest and royalty income earned in Australia, contracts are often structured so that the Australian company is required to absorb the tax (this commercial practice is often referred to as "gross up" clause arrangements). Consequently, lowered WHT on interest and royalty is expected to reduce costs for Australian businesses. See **Attachment C** for further details.

11. More generally, the proposed Treaty will provide important benefits to Australian businesses looking to expand into France. See **Attachment D** for further details.

Upgrade the frameworks to prevent international fiscal evasion

12. The proposed Treaty enhances the existing treaty framework to prevent international tax evasion by updating the exchange of information rules to the 2005 OECD standard and including assistance in collection provisions to help in the recovery of tax debts from those Australian taxpayers who move to France.

13. The upgraded arrangements reflect the Government's desire to provide for more effective exchange of information on a broader range of taxes, for example, GST, and to provide for reciprocal assistance in collection of taxes.

Consistent with Government policy

14. Entry into force of the proposed Treaty will further implement the Government's commitments made in response to the *Review of Business Taxation* and in the *Review of International Tax Arrangements* to modernise Australia's tax treaties. This more closely aligns Australia's tax arrangements with France with international norms, as set out in the OECD's Model Tax Convention, and provides an outcome similar to Australia's treaties with the United States and the United Kingdom.

Obligations

15. Article 23 of the proposed Treaty sets out a general principle for the two Governments to relieve double taxation on cross-border income. Article 24 establishes procedures for dispute resolution by mutual agreement on issues that may arise under the proposed Treaty, including a mechanism for individuals to present complaints on the operation of the proposed Treaty to the relevant State.

16. Article 25 creates obligations for the exchange of information between the two States, including a specific obligation to gather and provide information upon request. Article 25(2) provides a safeguard on the handling of exchanged information, imposing a correlative obligation on the State receiving any such information to treat it in the same manner as information obtained under its domestic laws. Article 25(3) allows either State to decline to provide requested information on limited grounds, including where to do so would be contrary to law or the *ordre public*.

17. Article 26 obliges each State to take certain action in its own territory to assist the collection of taxes owed to the other State, although the requirement to provide such assistance is not absolute.

18. The proposed Treaty does not impose any greater obligations on residents of Australia than Australian domestic tax laws would otherwise require, and in some cases reduces the obligations of Australians operating or investing in France (Articles 10 (*Dividends*), 11 (*Interest*), and 12 (*Royalties*)).

Implementation

19. As the proposed Treaty affects Commonwealth income tax legislation, enabling legislation must be enacted by the Commonwealth to give the proposed Treaty the force of law in Australia. This will be achieved by incorporating the text of the proposed Treaty as a schedule to the *International Tax Agreements Act 1953* prior to the proposed Treaty coming into force in Australia. No action is required by the States or Territories. There is no change to the existing roles of the Commonwealth, or the States and Territories, in tax matters that will arise as a consequence of implementing the Convention.

Costs

20. The cost to revenue arising from the proposed Treaty is expected to be about A\$10 million per year.

21. The net economic cost of the proposed Treaty, which is calculated by offsetting the cost to revenue with the reduction in business costs and gains in revenue resulting from the Proposed Treaty, is expected to be about A\$5 million per year.

22. No other material costs have been identified as likely to arise from the implementation of the proposed Treaty. The closer alignment with international treaty practice would generally be expected to reduce compliance costs.

23. There would be a small, unquantifiable cost in administering the changes made by the proposed Treaty, including minor implementation costs to the ATO in educating the taxpaying public and ATO staff concerning the new arrangements. There are also 'maintenance' costs to the ATO and the Department of the Treasury in terms of dealing with inquiries, mutual agreement procedures (including advance pricing arrangements) and OECD representation. However, these costs also apply to the existing 1976 Australia-France treaty, and will continue to be managed within existing agency resources.

Second round impact of the proposed Treaty

24. Treasury has not estimated the second round impact of the proposed Treaty, because Treasury does not quantify the second round impact of minor policy proposals as the benefits are too small to measure with any degree of certainty. However, Treasury expects that the proposed interest withholding tax rate changes will reduce the effective cost of borrowing as Australian borrowers bear the burden of tax through "gross up" clause arrangements (see paragraph 10).

25. As a result of the reduction in the cost of borrowing from France, Treasury expects that the proposed Treaty could lead to an increase in foreign investment in Australia and economic activity. The increase in economic activity is likely to lead to increases in other forms of tax collection.

Regulation Impact Statement

26. A Regulation Impact Statement is attached.

Future treaty action

27. The proposed Treaty does not create obligations concerning the negotiation of future legally binding instruments. Nor does it contain any amendment procedure. However, Article 39 of the *Vienna Convention on the Law of Treaties 1969* makes it clear that a treaty may be amended by agreement between the Parties. Any amendments would be subject to the domestic treaty process, including tabling and consideration by the Joint Standing Committee on Treaties.

Withdrawal or denunciation

27. Article 31 of the proposed Treaty allows either country to give written notice of its intention to terminate at least 6 months before the end of any calendar year beginning after the expiration of 5 years from the date of entry into force. The Treaty will then cease to be effective in relation to different types of income at various times in the next calendar year.

Contact details

Tax Treaties Unit
International Tax & Treaties Division
Department of the Treasury

ATTACHMENT A

Convention between the Government of Australia and the Government of the French Republic for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion, and Protocol, done at Paris on 20 June 2006, [2006] ATNIF 16

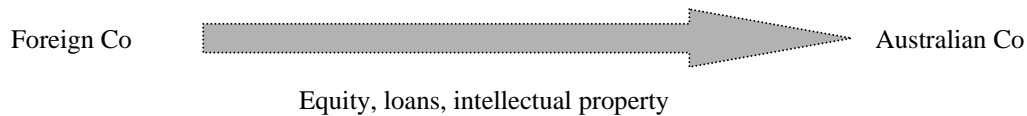
CONSULTATION

1. The Board of Tax consulted widely during the Review of International Taxation Arrangements on the direction of Australia's tax treaty policy. The Board's recommendations supported a move towards a more residence-based treaty policy in substitution for treaty policies (reflected in most of Australia's treaties, including the existing 1976 Australia-French treaty) based on the source taxation of income.
2. The Minister for Revenue and Assistant Treasurer's Press Release No. C101 of 6 November 2003 invited submissions from stakeholders and the wider community in relation to issues that might be raised during negotiations with 'most favoured nation' countries such as France. Prior to this announcement, Treasury had already sought comments from the business community through the Tax Treaties Advisory Panel members of which include:
 - Business Council of Australia.
 - CPA Australia.
 - Corporate Tax Association.
 - Institute of Chartered Accountants.
 - International Fiscal Association.
 - Investment and Financial Services Association.
 - Law Council of Australia.
 - Minerals Council of Australia.
 - Taxation Institute of Australia.
3. In general, business and industry groups supported similar outcomes to those in the 2003 United Kingdom tax Convention [2003] ATS 22 and the 2001 United States Protocol [2003] ATS 14. The proposed Treaty with France provides such similar outcomes.
4. The State and Territory Governments have been consulted through the Commonwealth/State Standing Committee on Treaties. Information on the negotiation of this treaty was included in the schedules of treaties to State and Territory representatives from October 2003.

ATTACHMENT B

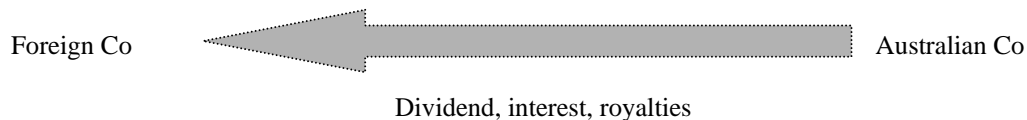
How do withholding taxes work?

Step 1



An Australian company (Australian Co) obtains equity, loans, and intellectual property from a Foreign company (Foreign Co).

Step 2



In return for equity, loans, and intellectual property, the Australian Co pays dividend (for equity), interest (for loans), and royalties (for intellectual property) to Foreign Co.

Step 3



Foreign Co earned dividend, interest, and royalties from Australia, so they are liable to pay Australian tax on that amount.

However, it is difficult for the ATO to collect tax from Foreign Co, since they are located outside Australia. So rather than requiring the Foreign Co to lodge a tax return, we instead require Australian Co to collect tax, by "withholding" an amount from its payment of dividend, interest, and royalties to Foreign Co. This amount of tax is referred to as a "withholding tax".

ATTACHMENT C

Economic benefits of lower interest and royalty withholding taxes

Withholding taxes on outbound interest and royalty payments – increased business costs for Australians

The French recipients of outbound interest and royalty payments have the legal liability for WHT on those payments. However, in commercial practice, those taxes will often be borne by the Australian payers. This is because:

- International lenders often have low profit margins. Consequently, they would not have an incentive to lend to Australian borrowers, if they themselves had to bear the burden of interest WHT.
- An international owner of a unique intellectual property (for example, know-how, technology, etc) may be in a sufficiently strong bargaining position to demand that the Australian payer of the royalty also bear the cost of royalty WHT.

Under those circumstances, WHT on outbound interest and royalty payments will be borne by Australian businesses, effectively increasing their business costs.

Reduced withholding taxes under proposed Treaty

While interest WHT rates will continue to be 10 per cent, the proposed Treaty does provide an exemption (that is, a zero rate of WHT) for interest derived by French financial institutions engaged in lending activities.

The general limit for royalties will be reduced from 10 to 5 per cent.

Expected economic benefits of lowered withholding taxes

Lowered interest WHT rates are expected to reduce the burden of repayment placed on the Australian borrowers of French debt, since they often have to bear the burden of the interest WHT:

- This is expected to make it cheaper for Australian businesses to borrow from French lenders.
- Other things being equal, this may lead to increased economic activity.
- In turn, this may result in an increase in the annual tax revenue, which may offset the cost of the interest WHT component of the proposed Treaty.

Similarly, lowered royalty WHT rates are expected to reduce the cost to Australian businesses that make royalty payments to foreign owners, since they often have to bear the burden of the royalty WHT:

- This is expected to make it cheaper for Australian businesses to obtain intellectual property from France.
- Other things being equal, the cheaper cost of intellectual property may lead to increased economic activity.
- In turn, this may result in an increase in the annual tax revenue, which may offset the revenue cost of the royalty WHT component of the proposed Treaty.

ATTACHMENT D

How revised tax treaties can help Australian businesses expanding offshore

"...The tax treaty was in need of review because it was an impediment to the ability of Australian companies to optimise their business development in the US. The overall result was outstanding, a win for business and government and future economic ties between the two countries....".

Charles Blunt, National Director of the American Chamber of Commerce and Industry, on the 2001 protocol to the Australia-US tax treaty.

Many Australian businesses have found that recently-revised tax treaties provided a boost to their operations offshore.

- **Revised tax treaties allow easier repatriation of profits back into Australia:** Previously, many Australian businesses found it difficult to bring back their profits from their operations offshore, given the high rates of withholding tax which would apply under the old tax treaties. According to Pricewaterhouse Coopers: "*...there was no doubt that the withholding tax issue led to a massive earnings lock-up in the US [before the 2001 protocol to the Australia-US tax treaty]... our firm's clients alone had profits locked up in excess of \$1 billion...*".

This provided a disincentive to Australian businesses looking for lucrative commercial opportunities outside Australia.

The revised tax treaties, with reduced withholding tax rates, have largely resolved this problem. According to Amco: "*...the withholding tax was a disincentive to bring money back to Australia whereas now there is an incentive to bring money back if and when you need it...*". Australian businesses now have greater freedom to look offshore for opportunities to maximise their earnings.

- **They provide greater certainty to Australian businesses looking to expand offshore:** Australian businesses have also welcomed the recently-revised tax treaties, which provide greater certainty in their tax positions as they expand offshore. Outdated tax treaties can create uncertainties for Australian businesses looking to expand offshore.

Revised tax treaties assist Australian businesses by providing greater certainty with respect to important new tax rules such as the capital gains tax rules, as they seek to expand offshore.

- **They provide a competitive advantage to Australian lenders and owners of intellectual property:** Australia's recently-revised tax treaties provide for lower interest and royalty withholding tax rates. The lower interest WHT will effectively remove obstacles for Australian banks seeking to expand offshore, thereby improving Australia's status as a global financial centre. The lower royalty WHT will make Australia a more attractive destination for overseas investment in research and development.

Political Brief on France

The Australia-France relationship has **strengthened and diversified** in recent years, although there are a small number of areas where our current views differ markedly, particularly on agricultural trade liberalisation. France increasingly recognises our expertise in the wider Asia-Pacific, and our value as a dialogue partner on global security issues, including counter-terrorism and arms control. Bilateral cooperation in the Pacific islands region, where France has direct interests, is well-established and growing.

Recent **high-level visits** in both directions reflect the growing strength of the bilateral dialogue. Prime Minister Howard visited France in April 2000 and again in June 2004. Mr Downer visited in February 2005 and again in June 2006 to attend the opening of the Quai Branly Museum and the France-Pacific Leaders' Summit. (Mr Vaile last visited in May 2006, primarily to attend WTO and OECD meetings.) Minister for Overseas France Baroin visited Australia in March 2006 and before that, French Veterans' Affairs Minister Mekachera visited in February 2005. We welcome prospects for visits in the second half of 2006 by French Defence Minister Alliot-Marie and French Agriculture Minister Bussereau.

Trade links with France are substantial but one-sided: with imports from France valued at nearly A\$5 billion in 2005 (mainly aircrafts and parts, medicaments and passenger motor vehicles) and exports to France of A\$1.1 billion for the same period (dominated by commodities including coal and iron ore). Australia is focusing on promoting value-added exports to France in the sectors of food, wine, new technologies (IT, telecommunications and biotechnology) and art (including Indigenous arts and music, in which French interest has been growing markedly in recent years). Two-way services trade has been steadily increasing and amounted to A\$1.1 billion (with a French surplus of A\$271 million) in 2005.

France is the ninth largest direct **investor** in Australia, with involvement in a wide range of sectors, including the defence industry (see below). There are close to 300 companies in Australia with a French connection employing some 70,000 people. A number of French companies based in Australia serve as the headquarters for the Asia-Pacific region. Australian investment in France received a significant boost in December 2005 with the Macquarie Bank's successful tender – with its French partner Eiffage – for the privatisation of the Autoroutes Paris Rhin Rhone tollway. This aside, Australia's business presence in France remains modest, in part reflecting perceived difficulties from language and business-culture differences, along with high labour on-costs and labour market rigidities.

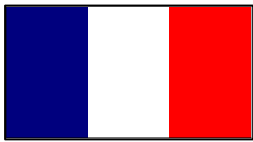
There has been a significant expansion of the bilateral **defence** relationship in recent years. Commercial links in the defence industry sector are also a significant feature. A bilateral defence cooperation agreement has been finalised in readiness for signature during Madam Alliot-Marie's expected visit to Australia.

Australia welcomes France's constructive presence in the **Pacific** region. We cooperate in areas of development assistance to Pacific Island countries (including health initiatives), promoting good governance and in some defence-related activities

such as disaster relief (under the trilateral FRANZ agreement with New Zealand). Most recently, France, Australia and New Zealand signed a declaration regarding closer cooperation on maritime surveillance for the detection of illegal, unreported and unregulated (IUU) fishing in the Pacific.

France and Australia enjoy a dynamic **cultural relationship**, with Australian artists keen to work within French/European traditions and many French counterparts enthusiastic about Australia's vibrant culture, with its emphasis on the environment and indigenous art. The art and culture of Australia has been or will be featured at a number of high-profile events in France in 2006-07.

Australia-France **tourism** links are significant, assisted by a working holiday maker program which began in January 2004. ANZAC traditions and annual commemorative events recognising Australia's role in the **First and Second World Wars** provide an important platform for maintaining close people-to-people ties.



FRANCE

Fact Sheet

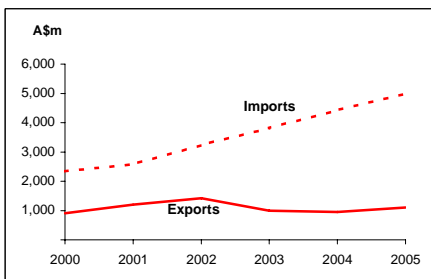
General information:

Fact sheets are updated biannually; May and September

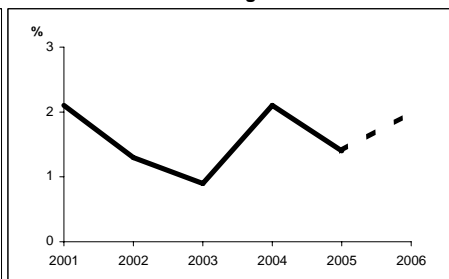
Capital:	Paris	Head of State:	
Surface area:	552 thousand sq km	Head of Government:	Prime Minister Mr Dominique de Villepin
Official language:	French		
Population:	60.6 million (2005)		
Exchange rate:	A\$1 = 0.6190 Euros (Jan 2006)		

<i>Recent economic indicators:</i>	2001	2002	2003	2004	2005(a)	2006(b)
GDP (US\$bn) (current prices):	1,341.6	1,464.2	1,794.4	2,045.6	2,105.9	2,092.5
GDP PPP (US\$bn) (c):	1,582.6	1,631.1	1,679.4	1,758.9	1,830.1	1,900.5
GDP per capita (US\$):	21,977	23,837	29,036	32,899	33,734	33,387
GDP per capita PPP (US\$) (c):	25,926	26,554	27,175	28,288	29,316	30,322
Real GDP growth (% change YOY):	2.1	1.3	0.9	2.1	1.4	2.0
Current account balance (US\$m):	21,525	14,503	7,937	-8,396	-27,628	-40,647
Current account balance (% GDP):	1.6	1.0	0.4	-0.4	-1.3	-1.9
Goods & services exports (% GDP):	28.2	27.1	25.8	25.9	26.2	27.8
Inflation (% change YOY):	1.8	1.9	2.2	2.3	1.9	1.7

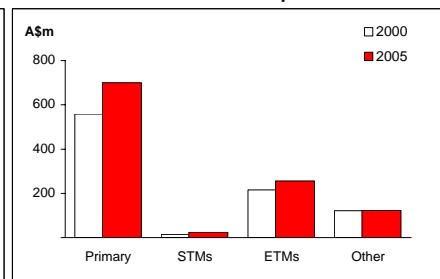
Australia's merchandise trade with France



Real GDP growth



Australia's merchandise exports to France



Australia's trade relationship with France:

Australian merchandise trade with France, 2005:

Exports to France (A\$m):	1,104
Imports from France (A\$m):	4,995
Total trade (exports + imports) (A\$m):	6,099

Total share:	Rank:	Growth (yoy):
0.8%	22nd	16.4%
3.2%	10th	12.9%
2.1%	14th	13.5%

Major Australian merch. exports, 2005 (A\$m):

Coal	478
Iron ore	117
Medical instruments	55
Medicaments (incl. veterinary)	42

Major Australian merch. imports, 2005 (A\$m):

Aircraft & parts	1,770
Medicaments (incl. veterinary)	483
Passenger motor vehicles	204
Perfumery & cosmetics	179

Australia's trade in services with France, 2005:

Exports of services to France (A\$m):	419
Imports of services from France (A\$m):	690

Total share:

1.1%
1.8%

Major Australian service exports, 2005 (A\$m):

Personal travel excl. education	195
Education-related travel	43

Major Australian service imports, 2005 (A\$m):

Personal travel excl. education	284
Transportation	175

France's global merchandise trade relationships:

France's principal export destinations, 2005:

1	Germany	14.5%
2	Spain	10.2%
3	Italy	9.2%
27	Australia	0.7%

France's principal import sources, 2005:

1	Germany	17.2%
2	Italy	8.6%
3	Belgium	8.1%
45	Australia	0.3%

Compiled by the Market Information and Analysis Section, DFAT, using the latest data from the ABS, the IMF and various international sources.

(a) All recent data subject to revision; (b) IMF/EIU forecast; (c) PPP is purchasing power parity.

Other bilateral treaties with France

- Convention [between United Kingdom and France] respecting Legal Proceedings in Civil and Commercial Matters
[1928] ATS 2
- Exchange of Notes constituting an Agreement regarding Aerial Navigation in the Antarctic
[1938] ATS 13
- Convention concerning the Transfer to the French State of the Property in the Sites of the British Monuments Commemorative of the War 1914-1918
[1938] ATS 14
- An exchange of notes constituting an Agreement relating to money and property situated in France and Australia, which have been subjected to special measures in consequence of the enemy occupation of France
[1947] ATS 14
- Agreement between France, and Great Britain, Canada, Australia, New Zealand, South Africa, India and Pakistan regarding British War Graves in French Territory
[1951] ATS 19
- Exchange of Notes constituting an Agreement relating to the Exchange of Official Publications
[1955] ATS 14
- Convention supplementary to the Convention respecting Legal Proceedings in Civil and Commercial Matters of 2 February 1922 ([1928] ATS 2), and Procès-Verbal
[1959] ATS 18
- Agreement relating to Air Transport
[1965] ATS 3
- Agreement for the Avoidance of Double Taxation of Income Derived from Air Transport
[1970] ATS 13
- Exchange of Notes amending the Schedule to the Agreement relating to Air Transport of 13 April 1965
[1971] ATS 3
- Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1977] ATS 21

- Cultural Agreement
[1978] ATS 8
- Agreement concerning Nuclear Transfers between Australia and France, and Associated Exchange of Letters
[1981] ATS 23
- Agreement on Maritime Delimitation
[1983] ATS 3
- Agreement concerning the Establishment of a French-Australian School in Canberra
[1983] ATS 8
- Agreement relating to the Exchange and Communication of Classified Information
[1985] ATS 20
- Scientific and Technological Agreement
[1989] ATS 10
- Treaty of Extradition
[1989] ATS 27
- Protocol Amending the Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income of 13 April 1976
[1990] ATS 26
- Agreement concerning Collaboration in Defence Research and Technology
[1990] ATS 42
- Treaty on Mutual Assistance in Criminal Matters, and Record of Negotiations
[1994] ATS 11
- Exchange of Letters relating to the Movement of Nationals between the Two Countries
[1999] ATS 11
- Agreement on Employment of Dependants of Agents of Official Missions of one of the two States in the other State
[2004] ATS 8
- Agreement on Cooperation in the Maritime Areas adjacent to the French Southern and Antarctic Territories (TAAF), Heard Island and the McDonald Islands
[2005] ATS 6

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TREATIES OF THE SAME TYPE WITH OTHER COUNTRIES:

- Agreement with the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1969] ATS 14

- Agreement with Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1970] ATS 9

- Exchange of Notes constituting an Agreement with the Republic of Singapore Extending the Operation of Article 18 (3) of the Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income of 11 February 1969
[1975] ATS 18

- Agreement with the Federal Republic of Germany for the Avoidance of Double Taxation of Income and the Prevention of Fiscal Evasion with respect to Taxes on Income and Certain Other Taxes, and Protocol
[1975] ATS 8

- Agreement with the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, and Protocol
[1976] ATS 24

- Agreement with the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1977] ATS 21

- Agreement with the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1979] ATS 21

- Agreement with the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1980] ATS 16

- Convention with Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
[1981] ATS 14

- Agreement with Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
[1981] ATS 15
- Agreement with Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1981] ATS 18
- Agreement with the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1981] ATS 26
- Exchange of Notes constituting an Agreement with Singapore to further extend the operation of Article 18(3) of the Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income of 11 February 1969
[1981] ATS 31
- Agreement with Switzerland for the Avoidance of Double Taxation with Respect to Taxes on Income, and Protocol
[1981] ATS 5
- Convention with the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1983] ATS 16
- Convention with the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital, and Protocol
[1983] ATS 19
- Agreement with Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains
[1983] ATS 25
- Convention with the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, and Protocol
[1984] ATS 2
- Agreement with Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1985] ATS 15
- Convention between Australia and the Republic of Italy for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion, with Respect to Taxes on Income, and Protocol
[1985] ATS 27

- Protocol amending the Agreement with the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income of 13 October 1977
[1986] ATS 25
- Agreement with Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, and [First] Protocol
[1986] ATS 6
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