

**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)**

[2005] ATNIF 26

Documents tabled on 8 February 2006:

National Interest Analysis [2006] ATNIA 5

with attachment on consultation

Text of the proposed treaty action

Background information:

New Zealand political brief and fact sheet

List of other treaties with New Zealand

List of treaties of the same type with other countries

NATIONAL INTEREST ANALYSIS: CATEGORY 2 TREATY

SUMMARY PAGE

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) [2005] ATNIF 26

Nature and timing of proposed treaty action

1. 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 (“the Protocol”) will enter into force on the date of the last notification in writing by both Australia and New Zealand through the diplomatic channel that their domestic requirements have been completed for the entry into force of the Protocol.
2. However, there is a provision for Article 4 of the Protocol (“assistance in the collection of taxes”) to have effect from the date agreed in a subsequent exchange of notes through the diplomatic channel. This notification might not coincide with entry into effect of the other Articles of the Protocol.

Overview and national interest summary

3. Officials from Australia and New Zealand met in Wellington from 25 to 27 May 2005 to update the existing Australia-New Zealand tax treaty (“the Agreement”) done at Melbourne on 27 January 1995.
4. The negotiations resulted in agreement on a Protocol that upgrades the Exchange of Information Article of the existing Agreement to the new OECD standard, inserts a new assistance in the collection of taxes Article and includes a Most Favoured Nation (MFN) Article covering withholding taxes.
5. The information exchange and assistance in collection provisions will extend to all federal taxes administered by the Commissioner of Taxation. This will assist in the administration and collection of Goods and Services Tax (GST) and the extension of the benefits of Australia’s Wine Equalisation Tax (WET) rebate to New Zealand.
6. The MFN Article ensures that should New Zealand reduce withholding tax rates on dividends, interest and royalties in a treaty with another country to levels below those in our current treaty, New Zealand will enter into negotiations with Australia with a view to providing Australia the same treatment.
7. These measures signify the importance Australia places on closer economic and administrative relations with New Zealand as one of Australia’s largest trading and investment partners.
8. The revision of the Agreement with New Zealand will enhance Australia’s competitive and modern tax treaty network and demonstrates the Government’s commitment to updating ageing treaties with major trading partners to ensure they remain relevant to emerging issues.

Reasons for Australia to take the proposed treaty action

9. Australia needs an extensive network of modern tax treaties with its major trading partners. To achieve this, existing tax treaties need to be updated from time to time to reflect the emerging issues in the bilateral context. Australia has revised its tax treaties with the United States of America and the United Kingdom in the past few years.
10. Australia and New Zealand share a close relationship which has been shaped by factors like migration, trade, tourism, defence ties, and strong people-to-people links. The two countries also maintain a close political relationship and cooperate closely in the international arena and in regional bodies, such as Pacific Islands Forum, Asia-Pacific Economic Forum (APEC) and the Association of Southeast Asian Nations (ASEAN) Regional (Security) Forum.
11. The economic and trade relationship between the two nations has been shaped by the 'Australia New Zealand Closer Economic Relations Trade Agreement' since 1983. Both the Australian and New Zealand governments are committed to working towards a trans-Tasman Single Economic Market.
12. New Zealand is Australia's fifth largest merchandise export market and Australia is New Zealand's top merchandise export market. New Zealand is the sixth largest foreign investor in Australia and Australia is the largest investor in New Zealand. In 2004, two-way investment between the two nations was A\$61.8 billion.
13. Keeping these economic, social, political and international relations in mind, it is important that the Agreement between Australia and New Zealand is upgraded from time to time. The Protocol does this by amending the Agreement.
14. The Protocol primarily addresses trans-Tasman tax administration issues. Tax allocation issues like lowering the rate of withholding tax under the Agreement and capital gains tax may be dealt with at a later date.
15. More specifically, the Protocol provides for enhanced exchange of information between the revenue authorities of Australia and New Zealand. This will improve the administration and integrity of the tax system by protecting and enhancing government revenues.
16. The assistance in collection provision in the Protocol will help in the recovery of tax debts from those Australian taxpayers who move to New Zealand.
17. The Protocol is a more limited outcome than Australia sought, which reflects the fact that New Zealand is still in the process of finalising its tax treaty policy in a number of critical areas.

Obligations

18. Australia is obliged pursuant to Articles 1 and 2(1) of the Protocol to exchange such information as is foreseeably relevant for carrying out the provisions of the Agreement or to the administration or enforcement of domestic law concerning all federal tax laws administered by the Commissioner of Taxation.
19. Article 2(2) obliges the Parties to treat information received through exchange as secret in the same manner as information obtained under their own domestic laws. This is an essential feature which ensures that adequate protection is provided to information exchanged between the two

countries. The respect for confidentiality of information is necessary to protect the legitimate interests of taxpayers.

20. Pursuant to Article 2(4) of the Protocol, if information is requested by New Zealand, Australia must collect the requested information even where it is not needed for Australia's own taxation purposes.

21. Article 4(1) of the Protocol obliges Australia to assist New Zealand in the collection of revenue claims, that is, of amounts owed in respect of taxes of every kind and description imposed under the laws of New Zealand.

22. Article 4(3) of the Protocol obliges Australia, upon request by New Zealand, to collect a revenue claim owed to New Zealand as if it were an Australian revenue claim. Similarly, if requested, Australia must take conservancy measures in relation to a New Zealand revenue claim as if it were an Australian claim pursuant to Article 4(4).

23. Either Party may decline to supply the information in certain circumstances in line with the OECD Model guidelines. This acts as a safeguard to protect the taxpayers' rights. For example, Article 2 provides that a request may be denied where provision of the information would disclose a trade or business secret or disclosure of the information would be contrary to public policy (for example, breach of human rights policy).

Implementation

24. Legislation will be required for Australia to fulfil its obligations under the Protocol. The legislative framework for giving effect to Australia's obligation to provide information under the Protocol will be achieved by appropriate amendment to the *International Tax Agreements Act 1953*.

Costs

25. The Protocol does not cover the allocation of taxing rights. It deals with issues that are administrative in nature. Hence, there will be no financial implications as such.

26. The Protocol covers enhanced information exchange between Australia and New Zealand. The section of the Australian Tax Office ("ATO") dealing with international issues already has an Exchange of Information (EOI) Unit which handles EOI requests with Australia's tax treaty partners, including New Zealand. It is envisaged that there will only be minimal increases in administrative costs to the ATO as a result of the enhanced information exchange between Australia and New Zealand flowing from the Protocol.

27. The assistance in collection Article is likely to have ramifications for the ATO. The Operations Business and Service Line (BSL) will handle requests for recovery of tax debts between Australia and New Zealand. As a result, the Operations BSL may need extra human and financial resources to handle inbound and outbound requests for debt collection. The exact figures can not be ascertained at this point in time, as the Australian Government has taken a policy decision to include the 'assistance in collection' Article in its future tax treaties as well as the existing treaties at the time of their renegotiation. The ATO may need to expand its operations as the number of Australian tax treaties with the assistance in collection Article grows in the future.

28. The assistance in collection Article will, however, have a positive impact on revenue collection by the ATO and will improve international tax compliance.

29. As the Protocol covers all federal taxes including GST, there would be a small increase in the administration costs to the ATO. The ATO should, however, be in a position to accommodate the extra cost within its existing resources.

Regulation Impact Statement

30. The Office of Regulation Review (Productivity Commission) has been consulted and confirms that a Regulation Impact Statement is not required.

Future treaty action

31. The Protocol amends only certain provisions in the existing treaty with New Zealand. It does not have a specific provision that addresses the scope of any future treaty action between the two countries. Nor does it contain any amendment procedure.

32. New Zealand is in the process of reviewing its withholding tax regime. Once the review is completed, the officials from both countries will consider the feasibility of a comprehensive renegotiation of the existing Agreement. Some of the issues that would form part of the future negotiations are withholding taxes, capital gain tax and the inclusion of a 'Non-discrimination Article' based on the OECD Model. The Non-discrimination Article operates to protect taxpayers operating in foreign jurisdictions from discriminatory tax practices. All Australian states and territories have agreed to the proposal to include this Article.

33. The Agreement itself does not contain any amendment procedure. The *Vienna Convention on the Law of Treaties 1969* would apply in this instance. Article 39 of the Vienna Convention states 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 JSCOT.

Withdrawal or denunciation

34. The Protocol itself does not contain an express provision dealing with withdrawal or denunciation as it merely amends the more comprehensive Agreement between Australia and New Zealand which was signed on 27 January 1995. Article 29 of the Agreement has a termination clause which allows termination by either country on or before 30 June in any calendar year beginning after the expiration of five years from the date of entry into force of the Agreement. The termination notice must be in writing and delivered through the diplomatic channel.

35. As the Agreement has been in force for more than five years, either Australia or New Zealand can give a notice of termination of the Agreement in writing through the diplomatic channel in any calendar year on or before 30 June.

36. In regard to Australia, if such a notice of termination were given, the Agreement would cease to be effective in Australia:

- in respect of withholding tax on income derived by a non-resident on or after 1 April in the calendar year after the year the notice of termination was given,
- in respect of fringe benefits tax provided on or after 1 April of the calendar year after the year the notice of termination was given, and
- in respect of other Australian tax, in relation to income, profits or gains of any year of income beginning on or after 1 July in the calendar year after the year the notice of termination was given.

37. Withdrawal by Australia would be subject to the normal treaty process, including tabling and consideration by JSCOT.

Contact details

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

**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)
[2005] ATNIF 26**

CONSULTATION:

1. The business community in Australia was consulted through the Tax Treaties Advisory Panel and also the Australia-New Zealand Business Council. A number of issues were raised during consultations. Most of these issues were of administrative nature. Some of the issues that came up during the consultation process are:

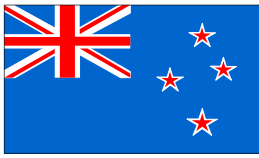
- tax exemptions for temporary migrants;
- interaction of debt equity rules;
- treatment of trusts and hybrid entities; and
- the interaction of the superannuation systems of both countries in promoting the mobility of labour and their implications for cross-border pensions.

2. The State and Territory Governments have been consulted through the Commonwealth-State/Territory Standing Committee on Treaties (SCOT). Information on the negotiation of this treaty was included in the schedules of treaties to State and Territory representatives in February and September 2005. Further information on signing and tabling appear on the current schedule.

3. In addition to the Minister for Revenue and Assistant Treasurer, the Prime Minister, the Minister for Foreign Affairs and the Minister for Trade agreed to this treaty.

New Zealand Political Brief

1. New Zealand is a parliamentary democracy in the Westminster tradition. The Prime Minister is the Head of Government and HM Queen Elizabeth II is the Head of State, represented by the Governor-General. Its executive arm of government is drawn from its unicameral legislature, which is elected using a mixed member proportional (MMP) system. The Labour Party, led by Prime Minister Helen Clark, governs in coalition with the Progressive Party and also has confidence and supply agreements with New Zealand First and United Future. The main opposition party is the National Party.
2. Australia's relations with New Zealand are the closest and most broad ranging that we have with any country. Together we bring considerable national assets to the bilateral relationship, including a shared history, similar geography, common democratic values and institutions, significant economic ties, substantial people-to-people links and generally close cooperation in international fora. Nevertheless, we remain two sovereign nations with distinct national interests.
3. New Zealand is a small, open economy with over 4.1 million people. New Zealand is Australia's most important ally in the South Pacific and an important partner beyond. Over many decades, New Zealand has made valuable contributions in areas of high priority to Australia, most recently in the Solomon Islands, Bougainville and East Timor.
4. The Australia New Zealand Closer Economic Relations Trade Agreement (ANZCERTA, also referred to as Closer Economic Relations or CER) which came into effect in 1983, is still one of the world's most comprehensive bilateral free trade agreements, and is now the main instrument governing economic relations between the two countries. In addition, a web of agreements and arrangements negotiated under the umbrella of ANZCERTA support the economic relationship (see attached List of Treaties between Australia and New Zealand).
5. Bilateral trade between the two countries has increased at an average of nearly 10 per cent per annum since the inception of ANZCERTA. New Zealand is Australia's fifth-largest trading partner, taking \$9.2 billion of Australian merchandise exports in 2004-05. Australia is New Zealand's largest trading partner, providing 23 per cent of its merchandise imports and taking 21 per cent of its exports. Total bilateral merchandise trade came to \$14.5 billion in 2004-05. In 2004, trade in services was valued at \$4.3 billion and bilateral investment stood at \$61.8 billion.
6. In addition to CER, both governments are progressing a range of initiatives to enhance trans-Tasman business integration, streamline border processing arrangements, and work towards a Single Economic Market (SEM) based on common regulatory frameworks.
7. The trans-Tasman relationship will necessarily evolve as differences in economic strength, political systems, ethnic composition and strategic outlook become more apparent. Australia has a strong and direct interest in a dynamic relationship with an outward-looking and economically strong New Zealand.



NEW ZEALAND

Fact Sheet

General information:

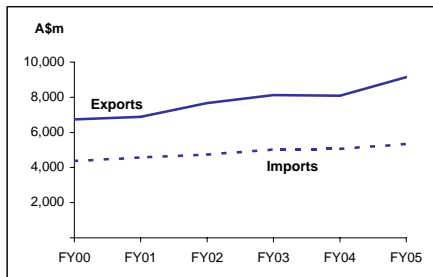
Fact sheets are updated biannually; May and September

Capital:	Wellington	Head of State:	H.M. Queen Elizabeth II, represented by Governor-General The Hon Dame Silvia Cartwright
Surface area:	271 thousand sq km	Head of Government:	Prime Minister The Rt Hon Helen Clark MP
Official language:	English		
Population:	4.1 million (2004)		
Exchange rate:	A\$1 = NZ\$ 1.0820 (Jun 2005)		

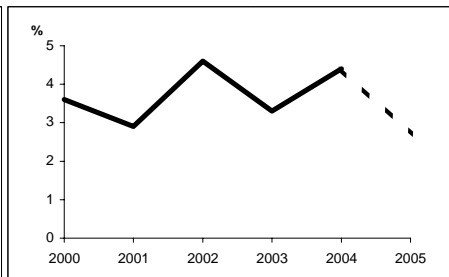
Recent economic indicators:

	2000	2001	2002	2003	2004(a)	2005(b)
GDP (US\$bn) (c):	51.5	51.3	59.2	78.3	97.0	108.7
GDP per capita (US\$):	13,347	13,209	15,027	19,525	23,834	26,373
Real GDP growth (% change YOY) (c):	3.6	2.9	4.6	3.3	4.4	2.7
Current account balance (US\$m):	-2,462	-1,253	-2,235	-3,357	-6,184	-6,465
Current account balance (% GDP):	-4.8	-2.4	-3.8	-4.3	-6.4	-6.0
Goods & services exports (% GDP):	34.8	35.9	33.4	29.7	29.3	28.5
Inflation (% change YOY):	2.6	2.6	2.7	1.8	2.3	2.8
Unemployment rate (%):	5.9	5.3	5.1	4.6	3.9	3.9

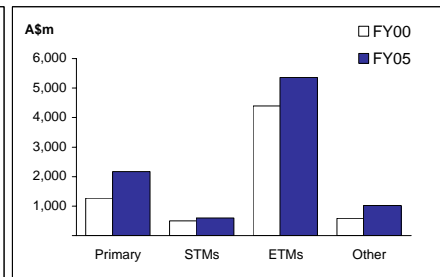
Australia's merchandise trade with New Zealand



Real GDP growth



Australia's merchandise exports to New Zealand



Australia's trade relationship with New Zealand:

Major Australian exports, 2004-05 (A\$m):

Refined petroleum	641
Crude petroleum	458
Passenger motor vehicles	445
Medicaments (incl. veterinary)	391
Computers	358

Major Australian imports, 2004-05 (A\$m):

Crude petroleum	276
Paper & paperboard	267
Wood, simply worked	237
Non-monetary gold	235
Household type equipment	164

Australian merchandise trade with New Zealand, 2004-05:

		Total share:	Rank:	Growth (yoy):
Exports to New Zealand (A\$m):	9,151	7.2%	5th	13.1%
Imports from New Zealand (A\$m):	5,340	3.6%	8th	5.6%
Total trade (exports + imports) (A\$m):	14,491	5.2%	5th	10.2%
Merchandise trade surplus with New Zealand (A\$m):	3,812			

Australia's trade in services with New Zealand, 2004-05:

		Total share:
Exports of services to New Zealand (A\$m):	2,655	7.3%
Imports of services from New Zealand (A\$m):	2,118	5.6%
Services trade surplus with New Zealand (A\$m):	537	

New Zealand's global merchandise trade relationships:

New Zealand's principal export destinations, 2004:

1	Australia	20.9%
2	United States	14.4%
3	Japan	11.2%
4	China	5.7%
5	United Kingdom	4.7%

New Zealand's principal import sources, 2004:

1	Australia	22.7%
2	United States	11.3%
3	Japan	10.9%
4	China	9.7%
5	Germany	5.3%

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) EIU forecast; (c) Year beginning April 1st.

Other Treaties between Australia and New Zealand

- Australia-New Zealand Agreement [ANZAC Pact]
[1944] ATS 02
- Australia New Zealand Closer Economic Relations Trade Agreement [ANZCERTA]
[1983] ATS 02
- Agreement on Seismic Monitoring Cooperation
[1987] ATS 10
- Protocol on Harmonisation of Quarantine Administrative Procedures to ANZCERTA of 28 March 1983
[1988] ATS 17
- Protocol on Acceleration of Free Trade in Goods to ANZCERTA of 28 March 1983
[1988] ATS 18
- Protocol on Trade in Services to ANZCERTA of 28 March 1983
[1988] ATS 20
- Exchange of Letters to amend ANZCERTA of 28 March 1983
[1988] ATS 27
- Agreement for the Reciprocal Protection of Classified Information of Defence Interest
[1989] ATS 03
- Agreement concerning the Collaboration in the Acquisition of Surface Combatants for the Royal Australian Navy and the Royal New Zealand Navy [ANZAC Frigates Agreement]
[1989] ATS 32
- Agreement concerning Cooperation in Defence Logistics Support
[1991] ATS 14
- Exchange of Letters constituting an Agreement to delete Article 20.3 and Annex F from ANZCERTA of 28 March 1983
[1992] ATS 27
- Exchange of Letters constituting an Agreement relating to Nauru
[1994] ATS 17
- Exchange of Letters constituting an Agreement to amend Article 3.1 of ANZCERTA of 28 March 1983
[1994] ATS 39
- Agreement Establishing a System for Joint Food Standards
[1996] ATS 12

- Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
[1997] ATS 23
- Exchange of Letters constituting an Agreement to amend the ANZAC Frigates Agreement of 14 December 1989
[1997] ATS 24
- Agreement concerning the Establishment of the Governing Board, Technical Advisory Council and Accreditation Review Board of the Joint Accreditation System of Australia and New Zealand [JAS-ANZ II]
[1998] ATS 16
- Agreement on Medical Treatment for Temporary Visitors
[1999] ATS 15
- Agreement concerning the Transfer of Uranium
[2000] ATS 16
- Agreement on Child and Spousal Maintenance
[2000] ATS 20
- Agreement on Social Security
[2002] ATS 12
- Exchange of Notes Amending the Agreement on Social Security of 28 March 2001
[2002] ATS 12
- Agreement concerning a Joint Food Standards System
[2002] ATS 13
- Agreement relating to Air Services
[2003] ATS 18
- Agreement concerning the Status of Forces
[2005] ATS 12
- Agreement for the Establishment of a Joint Scheme for the Regulation of Therapeutic Products
[2003] ATNIF 22
- Treaty establishing Certain Exclusive Economic Zone Boundaries and Continental Shelf Boundaries
[2004] ATNIF 01

Treaties of the same type with other countries

- Agreement with Austria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
[1988] 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
- 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
- Convention with Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
[1981] ATS 14
- Protocol amending the Convention with Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
[2002] ATS 26
- Agreement with the Government of the Republic of the People's Republic of China for the Avoidance of Double Taxation of Income and Revenues Derived by Air Transport Enterprises and International Air Transport
[1986] ATS 31
- Agreement with the People's Republic of China for the Avoidance of Double Taxation and the Prevention of fiscal Evasion with respect to Taxes on Income
[1990] ATS 45
- Agreement with the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
[1995] ATS 30
- Agreement with the Government of 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
- Agreement with Fiji for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1990] ATS 44

- 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
- [Second] Protocol to amend the Agreement with Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes and Income
[2000] ATS 24
- Agreement with the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1977] ATS 21
- Protocol Amending the Agreement with the Government of the French Republic 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 and Protocol 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
[1975] ATS 8
- Agreement with the Government of the Hellenic Republic for the Avoidance of Double Taxation of Income Derived from Air Transport
[1981] ATS 10
- Agreement with the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1992] ATS 18
- Agreement with the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1991] ATS 49
- Agreement with the Government of the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1992] ATS 40

- Agreement with the Government of 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
- Agreement with the Government of Italy for the Avoidance of Double Taxation of Income Derived from International air transport
[1976] ATS 7
- Convention and Protocol with Italy for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1985] ATS 27
- Agreement with Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1970] ATS 9
- Agreement with the Republic of Kiribati for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1991] ATS 34
- Convention and Protocol with the Government of the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1984] ATS 2
- Agreement with the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
1981] ATS 15
- Exchange of Letters constituting an Agreement Prolonging the Effect of Certain Provisions of the Agreement with the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income of 20 August 1980
[1999] ATS 24
- Protocol amending the Agreement with the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income of 20 August 1980
[2000] ATS 25
- Second Protocol amending the Agreement with the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income of 2 August 1999, as amended
[2004] ATS 1

- Agreement with Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1985] ATS 15
- Agreement with the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
[2004] ATS 4
- 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
- Second Protocol Amending the 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, of 17 March 1976
[1987] ATS 22
- Agreement with the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
[1997] ATS 23
- Convention between Australia and 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 the Government of 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
- Agreement with the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1992] ATS 14
- Agreement with the Government of Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, and Protocol
[2001] ATS 4

- Agreement with the Government of the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[2003] ATS 23
- Agreement with the Government of 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
- Exchange of Notes constituting an Agreement with the Government of 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
- Exchange of Notes constituting an Agreement with the Government of the Republic of 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
- Exchange of Notes constituting an Agreement to Further Extend the Operation of Article 18(3) of the Agreement with the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income of 11 February 1969
[1989] ATS 26
- Protocol amending the Agreement with the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1990] ATS 3
- Agreement with the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
[1999] ATS 35
- Agreement with the Government of the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
[1999] ATS 34
- Agreement and Protocol with the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1992] ATS 41

- Agreement with the Democratic Socialist Republic of Sri Lanka for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1991] ATS 42
- Agreement with the Government of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1981] ATS 18
- Agreement and Protocol between with Switzerland for the Avoidance of Double Taxation with Respect to Taxes on Income.
[1981] ATS 5
- Agreement with the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1989] ATS 36
- Agreement with the Government of 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 the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains
[2003] ATS 22
- Convention with the Government of 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
- Protocol Amending the Convention with the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income of 6 August 1982
[2003] ATS 14
- Agreement with the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
[1992] ATS 44

- Exchange of Notes constituting an Agreement to Amend [Article 23] of the Agreement with the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income of 13 April 1992
[1997] ATS 20
- Exchange of Letters constituting an Agreement to Amend the Agreement with the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income of 13 April 1992, as amended by an Exchange of Notes of 22 November 1996
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