

Introduction

Purpose of the Report

- 1.1 This report contains advice to Parliament on the review by the Joint Standing Committee on Treaties of three treaty actions tabled in Parliament on 12 and 16 March 2009. These treaty actions are:
- the *Agreement Establishing the Association of Southeast Asian Nations-Australia-New Zealand Free Trade Area (Cha-am, Phetchaburi, Thailand, 27 February 2009)*;¹
 - the *Agreement between the Government of Australia and the Government of the Isle of Man on the Exchange of Information with Respect to Taxes (London, 29 January 2009)*;² and
 - the *Agreement between the Government of Australia and the Government of the Isle of Man for the Allocation of Taxing Rights with Respect to Certain Income of Individuals and to Establish a Mutual Agreement Procedure in Respect of Transfer Pricing Adjustments (London, 29 January 2009)*.³
- 1.2 The report refers frequently to the National Interest Analysis (NIA) prepared for each proposed treaty action and a Regulatory Impact Statement (RIS) for the *Agreement Establishing the Association of Southeast Asian Nations-Australia-New Zealand Free Trade Area*. These

1 Australia, House of Representatives 2008-09, *Votes and Proceedings*, No. 84, p. 936; Australia, Senate 2008-09, *Journal*, No. 63, p. 1716.

2 Australia, House of Representatives 2008-09, *Votes and Proceedings*, No. 83, p. 931; Australia, Senate 2008-09, *Journal*, No. 64, p. 1731.

3 Australia, House of Representatives 2008-09, *Votes and Proceedings*, No. 83, p. 931; Australia, Senate 2008-09, *Journal*, No. 64, p. 1731.

documents were prepared by the Government agencies responsible for the administration of Australia's responsibilities under each treaty. Copies of each NIA and the RIS may be obtained from the Committee Secretariat or accessed through the Committee's website at:

www.aph.gov.au/house/committee/jsct/12march2009/tor.htm

www.aph.gov.au/house/committee/jsct/16march2009/tor.htm

- 1.3 Copies of each treaty action, the NIAs and the RIS may also be obtained from the Australian Treaties Library maintained on the internet by the Department of Foreign Affairs and Trade. The Australian Treaties Library is accessible through the Committee's website or directly at:

www.austlii.edu.au/au/other/dfat/

Conduct of the Committee's Review

- 1.4 The reviews contained in this report were advertised in the national press and on the Committee's website.⁴ Invitations to lodge submissions were also sent to all State Premiers, Chief Ministers, Presiding Officers of parliaments and to individuals who have expressed an interest in being kept informed of proposed treaty actions. Submissions received and their authors are listed at Appendix A.
- 1.5 The Committee also received evidence at public hearings held on 7 May 2009, 11 May 2009 and 29 May 2009 in Darwin and Canberra. A list of witnesses who appeared at the public hearing is at Appendix B. Transcripts of evidence from public hearings may be obtained from the Committee Secretariat or accessed through the Committee's website at:

www.aph.gov.au/house/committee/jsct/12march2009/hearings.htm

www.aph.gov.au/house/committee/jsct/16march2009/hearings.htm

4 The Committee's reviews of the proposed treaty actions were advertised in *The Australian* on 18 March 2009. Members of the public were advised on how to obtain relevant information both in the advertisement and via the Committee's website, and invited to submit their views to the Committee.