DEPARTMENT OF FOREIGN AFFAIRS AND TRADE
CANBERRA

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

Paris, 20 June 2006

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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

The Government of Australia and the Government of the French Republic,

Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,

Have agreed as follows:

Article 1

PERSONS COVERED

This Convention shall apply to persons who are residents of one or both of the Contracting States.

Article 2

TAXES COVERED

1. The existing taxes to which this Convention shall apply are :

a) in the case of Australia:

the income tax, and the resource rent tax in respect of offshore projects relating to exploration for or exploitation of petroleum resources, imposed under the federal law of Australia;

b) in the case of France:

(i) the income tax (“l’impôt sur le revenu”);

(ii) the corporation tax (“l’impôt sur les sociétés”);

(iii) the additional taxes on corporations (“les contributions sur l’impôt sur les sociétés”); and

(iv) widespread social security contributions (“contributions sociales généralisées”) and contributions for the reimbursment of the social

debt (“contributions pour le remboursement de la dette sociale”), including any withholding tax with respect to the aforesaid taxes.

2. This Convention shall also apply to any identical or substantially similar taxes which are subsequently imposed by a Contracting State in addition to, or in place of the existing taxes to which this Convention applies. The competent authorities of the Contracting States shall notify each other of significant changes which have been made in their law relating to taxes to which this Convention applies.

3. Notwithstanding paragraphs 1 and 2, the taxes to which Articles 25 and 26 shall apply are:

a) in the case of Australia, taxes of every kind and description imposed under the federal taxes laws administered by the Commissioner of Taxation ; and

b) in the case of France, taxes of every kind and description imposed on behalf of France or its political subdivisions or local authorities

Article 3

DEFINITIONS

1. For the purposes of this Convention, unless the context otherwise requires:

a) the term “Australia”, when used in a geographical sense, excludes all external territories other than:

(i) the Territory of Norfolk Island;

(ii) the Territory of Christmas Island;

(iii) the Territory of Cocos (Keeling) Islands;

(iv) the Territory of Ashmore and Cartier Islands;

(v) the Territory of Heard Island and McDonald Islands; and

(vi) the Coral Sea Islands Territory,

and includes any area adjacent to the territorial limits of Australia (including the Territories specified in this subparagraph) in respect of which there is for the time being in force, consistently with international

law, a law of Australia dealing with the exploration for or exploitation of any of the natural resources of the seabed and subsoil of the continental shelf;

b) the term “France” means the European and Overseas Departments of the French Republic including the territorial sea, and any area outside the territorial sea within which, in accordance with international law, the French Republic has sovereign rights for the purpose of exploring and exploiting the natural resources of the seabed and its subsoil and the superjacent waters;

c) the terms “Contracting State”, “a Contracting State” and “the other Contracting State” mean Australia or France, as the context requires;

d) the term “person” includes an individual, a company and any other body of persons;

e) the term “company” means any body corporate or any entity which is treated as a company or body corporate for tax purposes;

f) the term “enterprise” applies to the carrying on of any business;

g) the terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

h) the term “Australian tax” means tax imposed by Australia, being tax to which this Convention applies by virtue of paragraphs 1 and 2 of Article 2;

i) the term “French tax” means tax imposed by France, being tax to which this Convention applies by virtue of paragraphs 1 and 2 of Article 2;

j) the term “competent authority” means in the case of Australia, the Commissioner of Taxation or an authorised representative of the Commissioner and in the case of France, the minister in charge of the budget or an authorised representative of the minister;

k) the term “business” includes the performance of professional services and of other activities of an independent character;

l) the term “international traffic” means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely from a place or between places in the other Contracting State.

2. In this Convention, the terms “Australian tax” and “French tax” do not include any penalty or interest imposed under the law of either Contracting State relating to the taxes referred to in Article 2.

3. As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State concerning the taxes to which the Convention applies, any meaning under the applicable tax law of that State prevailing over a meaning given to the term under other law of that State.

Article 4

RESIDENCE

1. For the purposes of this Convention, the term “resident of a Contracting State” means:

a) in the case of Australia, a person who is a resident of Australia for the purposes of Australian tax; and

b) in the case of France, a person who is domiciled in France for the purposes of French tax.

A Contracting State or a political subdivision or statutory body or a local authority thereof is also a resident of that State for the purposes of this Convention.

2. A person is not a resident of a Contracting State for the purposes of this Convention if the person is liable to tax in that State in respect only of income from sources in that State.

3. Where by reason of the preceding provisions of this Article a person, being an individual, is a resident of both Contracting States, the person’s status shall be determined as follows:

a) the individual shall be deemed to be a resident only of the State in which a permanent home is available to that individual; but if a permanent home is

available in both States, or in neither of them, that individual shall be deemed to be a resident only of the State with which the individual's personal and economic relations are closer (centre of vital interests);

b) if the State in which the centre of vital interests is situated cannot be determined, the individual shall be deemed to be a resident only of the State of which that individual is a national or citizen.

4. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, it shall be deemed to be a resident solely of the Contracting State in which its place of effective management is situated.

5. The term "resident of a Contracting State" shall include, where that State is France, any partnership or group of persons which has its place of effective management in France and all partners, shareholders or other members of which are personally liable to tax therein in respect of their part of the profits of those partnerships or groups of persons pursuant to French domestic laws.

Article 5

PERMANENT ESTABLISHMENT

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of the enterprise is wholly or partly carried on.

2. The term "permanent establishment" shall include especially:

a) a place of management;

b) a branch;

c) an office;

d) a factory;

e) a workshop;

f) a mine, quarry or other place of extraction of natural resources; and

g) an agricultural, pastoral or forestry property.

3. An enterprise shall not be deemed to have a permanent establishment merely by reason of:

a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;

b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;

c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or for collecting information, for the enterprise;

e) the maintenance of a fixed place of business solely for the purpose of activities which have a preparatory or auxiliary character for the enterprise, such as advertising or scientific research.

4. An enterprise shall be deemed to have a permanent establishment in a Contracting State and to carry on business through that permanent establishment if:

a) it has a building site or construction, installation or assembly project in that State which exists for more than twelve months; or

b) it carries on supervisory activities in that State for more than six months in connection with a building site, or a construction, installation or assembly project which is being undertaken in that State; or

c) it maintains substantial equipment for rental or other purposes within that State (excluding equipment let under a hire-purchase agreement) for more than six months.

5. *a)* The duration of activities under subparagraphs a) and b) of paragraph 4 will be determined by aggregating the periods during which activities are carried on in a Contracting State by associated enterprises provided that the activities of the enterprise in that State are connected with the activities carried on in that State by its associate.

b) The period during which two or more associated enterprises are carrying on concurrent activities will be counted only once for the purpose of determining the duration of activities.

c) For the purposes of this Article, an enterprise shall be deemed to be associated with another enterprise if:

(i) one is controlled directly or indirectly by the other ; or

(ii) both are controlled directly or indirectly by the same person or persons.

6. A person acting in a Contracting State on behalf of an enterprise of the other Contracting State - other than an agent of an independent status to whom paragraph 7 applies - shall be deemed to be a permanent establishment of that enterprise in the first-mentioned State if:

a) the person has, and habitually exercises in that State, an authority to conclude contracts on behalf of the enterprise, unless the person's activities are limited to the purchase of goods or merchandise for the enterprise; or

b) in so acting the person manufactures or processes in that State for the enterprise goods or merchandise belonging to the enterprise.

7. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other State through a broker, general commission agent or any other agent of an independent status, where that person is acting in the ordinary course of the person's business as such a broker or agent.

8. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself make either company a permanent establishment of the other.

9. The principles set forth in the preceding paragraphs of this Article shall be applied in determining for the purposes of paragraph 7 of Article 11 and paragraph 5 of Article 12 whether there is a permanent establishment outside both Contracting

States, and whether an enterprise, not being an enterprise of a Contracting State, has a permanent establishment in a Contracting State.

Article 6

INCOME FROM REAL PROPERTY

1. Income from real property, including income from an agricultural, pastoral or forestry property, may be taxed in the Contracting State in which that property is situated.

2. For the purposes of this Article, the term “real property”:

a) in the case of Australia, has the meaning which it has under the law of Australia, and shall also include:

(i) a lease of land and any other interest in or over land, whether improved or not including a right to explore for mineral, oil or gas deposits or other natural resources, and a right to mine those deposits or resources; and

(ii) a right to receive variable or fixed payments either as consideration for or in respect of the exploitation of, or the right to explore for or exploit, mineral, oil or gas deposits, quarries or other places of extraction or exploitation of natural resources; and

b) in the case of France, means such property which, according to the law of France, is immovable property and shall in any case include:

(i) property accessory to immovable property;

(ii) livestock and equipment used in agriculture and forestry;

(iii) rights to which the provisions of the general law respecting landed property apply; and

(iv) usufruct of immovable property and rights to variable or fixed payments as consideration for the working of or the right to work mineral deposits, mineral sources and other natural resources.

Ships and aircraft shall not be regarded as real property.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting or use in any other form of real property.

4. Notwithstanding the provisions of Article 7, where shares or other rights in a company, trust or comparable institution entitle a person to the enjoyment of real property of that company, trust or comparable institution, income derived from the direct use, letting or use in any other form of that right of enjoyment may be taxed in the Contracting State in which the real property is situated.

5. The provisions of paragraphs 1, 3 and 7 shall also apply to income from real property of an enterprise.

6. The provisions of paragraph 4 shall also apply to income of an enterprise derived from the direct use, letting or use in any other form of a right of enjoyment referred to in that paragraph.

7. Any interest or right referred to in paragraph 2 or 4 shall be regarded as situated where the buildings, land, mineral, oil or gas deposits, quarries, mineral sources or natural resources, as the case may be, are situated or where the exploration may take place.

Article 7

BUSINESS PROFITS

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other State but only so much of them as is attributable to that permanent establishment.

2. Where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. In the determination of the profits of a permanent establishment there shall be allowed as deductions expenses of the enterprise, including executive and general

administrative expenses, which are deductible according to the law of the State in which the permanent establishment is situated whether incurred in that State or elsewhere.

4. If the information available to the competent authority of a Contracting State is inadequate to determine the profits to be attributed to the permanent establishment of an enterprise, the competent authority may apply to that enterprise for that purpose the provisions of the taxation law of that State, provided that that law shall be applied, so far as the information available to the competent authority permits, in accordance with the principles of this Article.

5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

6. Where profits include items of income which are dealt with separately in other Articles of this Convention, then the provisions of those Articles shall not be affected by the provisions of this Article.

7. Notwithstanding the preceding provisions of this Article, profits of an enterprise of a Contracting State from carrying on a business of any form of insurance other than life insurance may be taxed in the other Contracting State in accordance with the law of that other State relating specifically to the taxation of any person who carries on such a business, provided that if the law in force in either Contracting State at the date of signature of this Convention relating to the taxation of such a person is varied (otherwise than in minor respects so as not to affect its general character), the Contracting States shall consult with each other with a view to agreeing to such amendment of this paragraph as may be necessary.

8. Where:

a) a resident of a Contracting State is beneficially entitled, whether directly or through one or more interposed trust estates, to a share of the business profits of an enterprise carried on in the other Contracting State by the trustee of a trust estate other than a trust estate which is treated as a company for tax purposes; and

b) in relation to that enterprise, that trustee would, in accordance with the principles of Article 5, have a permanent establishment in that other State,

the enterprise carried on by the trustee shall be deemed to be a business carried on in the other State by that resident through a permanent establishment situated in that other State and that share of business profits shall be attributed to that permanent establishment.

Article 8

SHIPS AND AIRCRAFT

1. Profits of an enterprise of a Contracting State derived from the operation of ships or aircraft in international traffic shall be taxable only in that State.

2. Notwithstanding the provisions of paragraph 1, profits of an enterprise of a Contracting State derived from the operation of ships or aircraft may be taxed in the other Contracting State to the extent that they are profits derived directly or indirectly from ship or aircraft operations confined solely to places in that other State.

3. The amount which shall be charged to tax in a Contracting State under paragraph 2 in respect of transport operations of ships shall not exceed 5 per cent of the amount paid or payable (net of rebates) in respect of carriage.

4. The provisions of paragraph 3 shall not apply to profits from the operation of ships, where the profits are attributable to a permanent establishment of the enterprise situated in the other Contracting State.

5. The profits to which the provisions of paragraphs 1 and 2 apply include profits from the operation of ships or aircraft derived through participation in a pool service or other profit sharing arrangement.

6. For the purposes of this Article, profits derived from the carriage by ships or aircraft of passengers, livestock, mail, goods or merchandise which are shipped in a Contracting State and are discharged at a place in that State (without having been discharged outside that State) shall be treated as profits from ship or aircraft operations confined solely to places in that State.

Article 9

ASSOCIATED ENTERPRISES

1. Where:

a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State; or

b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions exist between the two enterprises in their commercial or financial relations which differ from those which may be expected between independent enterprises dealing wholly independently with one another, then any profits which might, but for those conditions, be expected to accrue to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. If the information available to the competent authority of a Contracting State is inadequate to determine the profits to be attributed to an enterprise, the competent authority may apply to that enterprise for that purpose the provisions of the taxation law of that State, provided that that law shall be applied, so far as the information available to the competent authority permits, in accordance with the principles of this Article.

3. Where, according to the provisions of paragraphs 1 and 2, profits are included by a Contracting State in the profits of an enterprise, the other Contracting State shall, on a claim being made by the other enterprise concerned, consistently with its law consider the inclusion so made and the provision of relief to that other enterprise in relation to the taxation of profits which the other State determines to be profits which, but for the particular conditions referred to in paragraphs 1 and 2, might have been expected to accrue to the first-mentioned enterprise.

Article 10

DIVIDENDS

1. Dividends paid by a company which is a resident of a Contracting State for the purposes of its tax, being dividends beneficially owned by a resident of the other Contracting State may be taxed in that other State.

2. However, those dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident for the purposes of its tax, and according to the law of that State, but the tax so charged shall not exceed:

a) 0 per cent where those dividends are paid out of profits that have borne the normal rate of company tax and those dividends are paid to a company which, in the case of Australia, holds directly at least 10 per cent of the voting power of the company paying the dividends, or in the case of France, holds directly at least 10 per cent of the capital of the company paying the dividends; and

b) 5 per cent of the gross amount of other dividends, if the beneficial owner of those dividends is a company which, in the case of Australia, holds directly at least 10 per cent of the voting power of the company paying the dividends, or in the case of France, holds directly at least 10 per cent of the capital of the company paying the dividends; and

c) 15 per cent of the gross amount of the dividends in all other cases,

provided that if the relevant law in either Contracting State at the date of signature of this Convention is varied otherwise than in minor respects so as not to affect its general character, the Contracting States shall consult each other with a view to agreeing to any amendment of this paragraph that may be appropriate.

3. The term “dividends” as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as other amounts which are subjected to the same taxation treatment as a distribution or dividend by the law of the State of which the company making the distribution is a resident for the purposes of its tax.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a permanent establishment situated in that other State, and the holding in respect of which the dividends are paid is effectively connected with that permanent establishment. In such case, the provisions of Article 7 shall apply.

5. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State may not impose any tax on the dividends paid by the company–being dividends beneficially owned by a person who is not a resident of the other Contracting State–except insofar as the holding in

respect of which such dividends are paid is effectively connected with a permanent establishment situated in that other State, even if the dividends paid consist wholly or partly of profits or income arising in such other State. This paragraph shall not apply in relation to dividends paid by any company which is a resident of Australia for the purposes of Australian tax and which is also a resident of France for the purposes of French tax.

Article 11

INTEREST

1. Interest arising in a Contracting State and beneficially owned by a resident of the other Contracting State may be taxed in that other State.

2. However, that interest may also be taxed in the Contracting State in which it arises, and according to the law of that State, but the tax so charged shall not exceed 10 per cent of the gross amount of the interest.

3. Notwithstanding paragraph 2, interest arising in a Contracting State and beneficially owned by a resident of the other Contracting State may not be taxed in the first-mentioned State if:

a) the interest is derived from the investment of official reserve assets by the government of a Contracting State or a political subdivision or local authority thereof, its monetary institutions or a bank performing central banking functions in that State; or

b) the interest is derived by a financial institution which is unrelated to and dealing wholly independently with the payer. For the purposes of this Article, the term “financial institution” means a bank or other enterprise substantially deriving its profits by raising debt finance in the financial markets or by taking deposits at interest and using those funds in carrying on a business of providing finance.

4. Notwithstanding paragraph 3, interest referred to in subparagraph b) of that paragraph may be taxed in the State in which it arises at a rate not exceeding 10 per cent of the gross amount of the interest if the interest is paid as part of an arrangement involving back-to-back loans or other arrangement that is economically equivalent and intended to have a similar effect to back-to-back loans.

5. The term “interest” in this Article includes interest from government securities or from bonds or debentures, whether or not secured by mortgage and whether or not carrying a right to participate in profits, interest from any other form of indebtedness, as well as income which is subjected to the same taxation treatment as income from money lent by the law of the Contracting State in which the income arises. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.

6. The provisions of paragraphs 1 and 2, subparagraph b) of paragraph 3 and paragraph 4 of this Article shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated in that other State, and the indebtedness in respect of which the interest is paid is effectively connected with that permanent establishment. In such case the provisions of Article 7 shall apply.

7. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State for the purposes of its tax. Where, however, the person paying the interest, whether the person is a resident of a Contracting State or not, has in a Contracting State or outside both Contracting States a permanent establishment in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment, then such interest shall be deemed to arise in the State in which the permanent establishment is situated.

8. Where, by reason of a special relationship between the payer and the beneficial owner of the interest, or between both of them and some other person, the amount of the interest paid, having regard to the indebtedness for which it is paid, exceeds the amount which might reasonably have been expected to have been agreed upon by the payer and the beneficial owner in the absence of that relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Convention.

Article 12

ROYALTIES

1. Royalties arising in a Contracting State and beneficially owned by a resident of the other Contracting State may be taxed in that other State.

2. However, those royalties may also be taxed in the Contracting State in which they arise, and according to the law of that State, but the tax so charged shall not exceed 5 per cent of the gross amount of the royalties.

3. The term “royalties” in this Article means payments or credits, whether periodical or not, and however described or computed, to the extent to which they are made as consideration for:

a) the use of, or the right to use, any copyright, patent, design or model, plan, secret formula or process, trademark or other like property or right; or

b) the supply of scientific, technical, industrial or commercial knowledge or information; or

c) the supply of any assistance that is ancillary and subsidiary to, and is furnished as a means of enabling the application or enjoyment of, any such property or right as is mentioned in subparagraph a) or any such knowledge or information as is mentioned in subparagraph b); or

d) the use of, or the right to use:

(i) motion picture films; or

(ii) films or audio or video tapes or disks, or any other means of image or sound reproduction or transmission for use in connection with television, radio or other broadcasting; or

e) total or partial forbearance in respect of the use or supply of any property or right referred to in this paragraph.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State, in which the royalties arise, through a permanent establishment situated in that other State, and the right or property in respect of which the royalties are paid or credited is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

5. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State for the purposes of its tax. Where, however, the person paying the royalties, whether the person is a resident of a Contracting State or not, has in a Contracting State or outside both Contracting States a permanent establishment in connection with which the liability to pay the royalties was incurred, and the royalties

are borne by the permanent establishment, then such royalties shall be deemed to arise in the State in which the permanent establishment is situated.

6. Where, by reason of a special relationship between the payer and the beneficial owner of the royalties, or between both of them and some other person, the amount of the royalties paid or credited, having regard to what they are paid or credited for, exceeds the amount which might reasonably have been expected to have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the amount of the payments or credits shall remain taxable according to the law of each Contracting State, due regard being had to the other provisions of this Convention.

Article 13

ALIENATION OF PROPERTY

1. Income, profits or gains derived by a resident of a Contracting State from the alienation of real property situated in the other Contracting State may be taxed in that other State.

2. Income, profits or gains from the alienation of property, other than real property, that forms part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State, including income, profits or gains from the alienation of that permanent establishment (alone or with the whole enterprise), may be taxed in that other State.

3. Income, profits or gains of an enterprise of a Contracting State from the alienation of ships or aircraft operated by that enterprise in international traffic, or of property (other than real property) pertaining to the operation of those ships or aircraft, shall be taxable only in that State.

4. Income, profits or gains derived by a resident of a Contracting State from the alienation of any shares or other interests in a company, or of an interest of any kind in a partnership, trust or other entity, where the value of the assets of such entity, whether they are held directly or indirectly (including through one or more interposed entities, such as, for example, through a chain of companies), is principally attributable to real property situated in the other Contracting State, may be taxed in that other State.

5. Where an individual who upon ceasing to be a resident of a Contracting State, is treated under the taxation law of that State as having alienated any property and is taxed in that State by reason thereof, the individual may elect to be treated for the purposes of taxation in the other Contracting State as if the individual had, immediately before ceasing to be a resident of the first-mentioned State, alienated and reacquired the property for an amount equal to its fair market value at that time.

6. Gains of a capital nature from the alienation of any property, other than that referred to in the preceding paragraphs shall be taxable only in the Contracting State of which the alienator is a resident.

7. In this Article, the term “real property” has the same meaning as it has in Article 6.

8. The situation of real property shall be determined for the purposes of this Article in accordance with paragraph 7 of Article 6.

Article 14

INCOME FROM EMPLOYMENT

1. Subject to the provisions of Articles 15, 17, and 18, remuneration derived by an individual who is a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived from that exercise may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by an individual who is a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the fiscal year of that other State; and

b) the remuneration is paid by, or on behalf of, an employer who is not a resident of that other State; and

c) the remuneration is not borne by a permanent establishment which the employer has in that other State.

3. Notwithstanding the preceding provisions of this Article, remuneration in respect of an employment exercised aboard a ship or aircraft operated in international traffic by a resident of a Contracting State may be taxed in that State.

Article 15

DIRECTORS' FEES

Directors' fees and similar payments derived by a resident of a Contracting State in that person's capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.

Article 16

ENTERTAINERS AND SPORTSPERSONS

1. Notwithstanding the provisions of Articles 7 and 14, income derived by entertainers (such as theatre, motion picture, radio or television artists and musicians) and sports persons from their personal activities as such may be taxed in the Contracting State in which these activities are exercised.

2. Where income in respect of personal activities exercised by an entertainer or sports person in that person's capacity as such accrues not to that person but to another person, whether a resident of a Contracting State or not, that income may, notwithstanding the provisions of Articles 7 and 14, be taxed in the Contracting State in which the activities of the entertainer or sports person are exercised.

Article 17

PENSIONS AND ANNUITIES

1. Subject to the provisions of paragraph 2 of Article 18, pensions and annuities paid to a resident of a Contracting State shall be taxable only in that State.

2. The term "annuity" means any stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

3. Notwithstanding anything in this Convention, any pension or allowance that is paid by a Contracting State in respect of wounds, disabilities or death caused by war, or in respect of war service, and is exempt from tax under the law of that State, to a resident of the other Contracting State shall be exempt from tax in that other State.

4. *a)* Contributions borne by an individual who is a resident of a Contracting State, and who renders services in the course of an employment in that State, to a pension scheme established and recognised for tax purposes in the other Contracting State shall, in determining the individual's tax payable, be treated in the first-mentioned State in the same way and subject to the same conditions and limitations as contributions made to a pension scheme that is recognised for tax purposes in that State, provided that:

(i) the individual was not a resident of that State, and was participating in the pension scheme, immediately before beginning to exercise employment in that State; and

(ii) the pension scheme is accepted by the competent authority of that State as generally corresponding to a pension scheme recognised as such for tax purposes by that State.

b) For the purposes of subparagraph a):

(i) the term "a pension scheme" means an arrangement in which the individual participates in order to secure retirement benefits payable in respect of the services referred to in subparagraph a); and

(ii) a pension scheme is "recognised for tax purposes" in a State if the contributions to the scheme would qualify for tax relief in that State.

Article 18

GOVERNMENT SERVICE

1. *a)* Salaries, wages and other similar remuneration (other than a pension or annuity) paid by a Contracting State or a political subdivision or statutory body or local authority thereof to an individual in respect of services rendered to that State, subdivision, body or authority shall be taxable only in that State.

b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of, and a national or citizen of, that State and is not also a national or citizen of the first-mentioned State.

2. *a)* Any pension paid by, or out of funds created by, a Contracting State or a political subdivision or statutory body or local authority thereof to an individual in respect of services rendered to that State, subdivision, body or authority shall be taxable only in that State.

b) However, such pension shall be taxable only in the other Contracting State if the individual is a resident of, and a national or citizen of, that State and is not also a national or citizen of the first-mentioned State.

3. The provisions of Articles 14, 15, 16 and 17 shall apply to salaries, wages and other similar remuneration, or to pensions, in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or statutory body or local authority thereof.

Article 19

STUDENTS

Payments which a student who is, or was immediately before visiting a Contracting State, a resident of the other Contracting State and who is temporarily present in the first-mentioned State solely for the purpose of the student's education receives from sources outside that first-mentioned State for the purpose of the student's maintenance or education shall not be taxed in that first-mentioned State.

Article 20

OTHER INCOME

1. Items of income of a resident of a Contracting State wherever arising which are not dealt with in the foregoing Articles of this Convention shall be taxable only in that State.

2. The provisions of paragraph 1 shall not apply to income, other than income from real property as defined in paragraph 2 of Article 6, derived by a resident of a

Contracting State who carries on business in the other Contracting State through a permanent establishment situated therein and the right or property in respect of which the income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

3. Notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not dealt with in the foregoing Articles of this Convention from sources in the other Contracting State may also be taxed in the other Contracting State.

Article 21

SOURCE OF INCOME

1. Income, profits or gains derived by a resident of a Contracting State which, under Articles 6 to 8, 10 to 16 and 18 may be taxed in the other Contracting State, shall be deemed to be income from sources in that other State.

2. Profits included in the profits of an enterprise of a Contracting State under paragraph 1 of Article 9 shall for purposes of the taxation of that enterprise be deemed to be income of that enterprise derived from sources in that Contracting State.

3. Income, profits or gains derived by a resident of a Contracting State which, under any one or more of Articles 6 to 8, 10 to 16 and 18, may be taxed in the other Contracting State shall for the purposes of Article 23 and of the law of the first-mentioned Contracting State relating to its tax be deemed to arise from sources in the other Contracting State.

Article 22

RULES OF TAXATION

Where conditions of commercial or financial relations between a person who is a resident of Australia and a person who is a resident of France differ from those which may be expected between independent persons dealing wholly independently with one another, nothing in the Convention shall prevent a Contracting State, by application of its domestic law, from including in the profits of such persons and taxing accordingly the profits which, but for those conditions, might have been expected to have accrued to them.

Article 23

ELIMINATION OF DOUBLE TAXATION

1. Subject to the provisions of the law of Australia from time to time in force which relate to the allowance of a credit against Australian tax of tax paid in a country outside Australia (which shall not affect the general principle of this Article), French tax paid under the law of France and in accordance with this Convention, whether directly or by deduction, in respect of income derived by a person who is a resident of Australia from sources in France shall be allowed as a credit against Australian tax payable in respect of that income.

2. In the case of France, double taxation shall be avoided in the following manner:

a) Notwithstanding any other provision of this Convention, income which may be taxed or shall be taxable only in Australia in accordance with the provisions of this Convention shall be taken into account for the computation of the French tax where the beneficiary of such income is a resident of France and where such income is not exempted from corporation tax according to French domestic law. In that case, the Australian tax shall not be deductible from such income but the resident of France shall, subject to the conditions and limits provided for in subparagraph (i) and (ii), be entitled to a tax credit against French tax. Such tax credit shall be equal:

(i) in the case of income other than mentioned in subparagraph (ii), to the amount of French tax attributable to such income provided that the resident of France is subject to Australian tax in respect of such income;

(ii) in the case of income referred to in Article 7 and paragraph 2 of Article 13 which is subject to the corporation tax, and in the case of income referred to in Article 10, Article 11, Article 12, paragraph 1 of Article 13 and paragraph 3 of Article 14, Article 15, Article 16 and Article 20, to the amount of tax paid in Australia in accordance with the provisions of those Articles. However, such tax credit shall not exceed the amount of French tax attributable to such income.

b) The term “amount of French tax attributable to such income” as used in subparagraph a) means:

(i) where the tax of such income is computed by applying a proportional rate, the amount of the net income concerned multiplied by the rate which actually applies to that income;

(ii) where the tax on such income is computed by applying a progressive scale, the amount of the net income concerned multiplied by the rate resulting from the ratio of the tax actually payable on the total net income taxable in accordance with French law to the amount of that total net income.

Article 24

MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of one or both of the Contracting States result or will result for the person in taxation not in accordance with this Convention, the person may, irrespective of the remedies provided by the domestic law of those States concerning taxes to which this Convention applies, present a case to the competent authority of the Contracting State of which the person is a resident. The case must be presented within 3 years from the first notification of the action resulting in taxation not in accordance with this Convention.

2. The competent authority shall endeavour, if the claim appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation not in accordance with this Convention. The solution so reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of this Convention. In particular, they may consult together to endeavour to agree to the same allocation of income between associated enterprises mentioned in Article 9. They may also consult together for the elimination of double taxation in cases not provided for in the Convention.

4. The competent authorities of the Contracting States may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraphs.

5. For the purposes of paragraph 3 of Article XXII (Consultation) of the General Agreement on Trade in Services, the Contracting States agree that, notwithstanding that paragraph, any dispute between them as to whether a measure falls within the scope of this Convention may be brought before the Council for Trade in Services, as provided by that paragraph, only with the consent of both Contracting States. Any doubt as to the interpretation of this paragraph shall be resolved under paragraph 3 of this Article or, failing agreement under that procedure, pursuant to any other procedure agreed to by both Contracting States.

Article 25

EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes referred to in paragraph 3 of Article 2 insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Article 1.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administration bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

b) to supply information which is not obtainable by the competent authority under the laws or in the normal course of the administration of that or of the other Contracting State;

c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (ordre public).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 except where such limitations would preclude a Contracting State from supplying information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or relates to ownership interests in a person.

Article 26

ASSISTANCE IN RECOVERY

1. The Contracting States shall lend assistance to each other in the collection of revenue claims. This assistance is not restricted by Article 1. The competent authorities of the Contracting States may by mutual agreement settle the mode of application of this Article.

2. The term “revenue claim” as used in this Article means an amount owed in respect of taxes referred to in paragraph 3 of Article 2, insofar as the taxation thereunder is not contrary to this Convention or any other instrument to which the Contracting States are parties, as well as interest, administrative penalties and costs of collection or conservancy related to such amount.

3. When a revenue claim of a Contracting State is enforceable under the laws of that State and is owed by a person who, at that time, cannot, under the laws of that State, prevent its collection, that revenue claim shall, at the request of the competent

authority of that State, be accepted for purposes of collection by the competent authority of the other Contracting State. That revenue claim shall be collected by that other State in accordance with the provisions of its laws applicable to the enforcement and collection of its own taxes as if the revenue claim were a revenue claim of that other State.

4. When a revenue claim of a Contracting State is a claim in respect of which that State may, under its law, take measures of conservancy with a view to ensure its collection, that revenue claim shall, at the request of the competent authority of that State, be accepted for purposes of taking measures of conservancy by the competent authority of the other Contracting State. That other State shall take measures of conservancy in respect of that revenue claim in accordance with the provisions of its laws as if the revenue claim were a revenue claim of that other State even if, at the time when such measures are applied, the revenue claim is not enforceable in the first-mentioned State or is owed by a person who has a right to prevent its collection.

5. Notwithstanding the provisions of paragraphs 3 and 4, a revenue claim accepted by a Contracting State for purposes of paragraph 3 or 4 shall not, in that State, be subject to the time limits or accorded any priority applicable to a revenue claim under the laws of that State by reason of its nature as such. In addition, a revenue claim accepted by a Contracting State for the purposes of paragraphs 3 or 4 shall not, in that State, have any priority applicable to that revenue claim under the laws of the other Contracting State.

6. Proceedings with respect to the existence, validity or the amount of a revenue claim of a Contracting State shall not be brought before the courts or administrative bodies of the other Contracting State.

7. Where, at any time after a request has been made by a Contracting State under paragraph 3 or 4 and before the other Contracting State has collected and remitted the relevant revenue claim to the first-mentioned State, the relevant revenue claim ceases to be:

a) in the case of a request under paragraph 3, a revenue claim of the first-mentioned State that is enforceable under the laws of that State and is owed by a person who, at that time, cannot, under the laws of that State, prevent its collection, or

b) in the case of a request under paragraph 4, a revenue claim of the first-mentioned State in respect of which that State may, under its laws, take measures of conservancy with a view to ensure its collection

the competent authority of the first-mentioned State shall promptly notify the competent authority of the other State of that fact and, at the option of the other State, the first-mentioned State shall either suspend or withdraw its request.

8. In no case shall the provisions of this Article be construed so as to impose on a Contracting State the obligation:

a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

b) to carry out measures which would be contrary to public policy (ordre public);

c) to provide assistance if the other Contracting State has not pursued all reasonable measures of collection or conservancy, as the case may be, available under its laws or administrative practice;

d) to provide assistance in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the other Contracting State;

e) to provide assistance if that State considers that the taxes with respect to which assistance is requested are imposed contrary to generally accepted taxation principles.

Article 27

DIPLOMATIC AND CONSULAR PRIVILEGES

1. Nothing in this Convention shall affect diplomatic or consular privileges under the general rules of international law or under the provisions of special international agreements.

2. This Convention shall not apply to international organisations, to organs or officials thereof or to persons who are members of a diplomatic or consular mission of a third State and who, being present in a Contracting State, are not treated in either Contracting State as residents in respect of taxes on income.

Article 28

MISCELLANEOUS

Notwithstanding the provisions of subparagraph b) of paragraph 1 of Article 2 of this Convention, for the purposes of the assessment in respect of the capital tax ("l'impôt de solidarité sur la fortune") of an individual who is resident of France and is a citizen of Australia without being a national of France, property situated outside France which that individual owns on 1 January in each of the five calendar years following that in which the individual became a resident of France shall not be included in the basis of assessment of the tax pertaining to each of those five years. If that person ceases to be a resident of France for a period of at least three years, and then becomes a resident of France again, property situated outside France which that person owns on 1st January in each of the five calendar years following that in which the person became a resident of France again shall not be included in the basis of assessment of the tax pertaining to each of those five years.

Article 29

PARTNERSHIPS

1. In the case of a partnership or similar entity which has its place of effective management in Australia and which is treated in Australia as fiscally transparent:

a) a partner who is a resident of Australia and whose share of the income, profits or gains of the partnership is taxed in Australia in all respects as though such amounts had been derived by the partner directly, shall be entitled to the benefits of this Convention with respect to their share of such amounts arising in France as though the partner had derived such amounts directly;

b) a partner who is a resident of France :

(i) shall be entitled to the benefits of this Convention with respect to their share of such income, profits or gains of the partnership arising in Australia as though the partner had derived such amounts directly; and

(ii) shall be taxable in respect of their share of such income, profits or gains of the partnership arising in France as though the partner had

derived such amounts directly but any such amounts which are taxed in Australia shall be treated for the purpose of paragraph 2 of Article 23 of this Convention as arising from sources in Australia.

2. In the case of a partnership which has its place of effective management in a State other than a Contracting State and which is treated in that third State as fiscally transparent, a partner who is a resident of a Contracting State and whose share of the income, profits or gains of the partnership is taxed in that Contracting State in all respects as though those amounts had been derived directly by the partner, shall be entitled to the benefits of this Convention with respect to their share of such amounts arising in the other Contracting State as though the partner had derived such amounts directly, subject to the following conditions:

a) the absence of contrary provisions in a taxation convention between a Contracting State and the third State; and

b) the partner's share of the income, profits or gains of the partnership is taxed in the same manner, including the nature or source of those amounts and the time when those amounts are taxed, as would have been the case if the amounts had been derived directly; and

c) it is possible to exchange information concerning the partnership or partners under the terms of a taxation convention between the Contracting State in which the income, profits or gains arise and the third State.

3. For the purposes of paragraphs 1 and 2 of this Article, income, profits or gains shall be deemed to arise in a Contracting State in particular where they are attributable to a permanent establishment which the partnership or entity has in that State.

4. Where, under any provision of this Convention, a partnership or other group of persons which is a resident of France in accordance with paragraph 5 of Article 4, is entitled to relief from tax in Australia on any income, profits or gains, that provision shall not be construed as restricting the right of Australia to tax any member of the partnership or other group who is a resident of Australia on their share of such amounts; but any such amounts shall be treated for the purposes of paragraph 1 of Article 23 of this Convention as arising from sources in France.

Article 30

ENTRY INTO FORCE

1. The Contracting States shall notify each other in writing through the diplomatic channel of the completion of their domestic requirements for the entry into force of this Convention. This Convention shall enter into force on the first day of the second month following the date of receipt of the last notification, and thereupon the Convention shall have effect:

a) in the case of Australia:

(i) in respect of withholding tax on income that is derived by a non-resident, in relation to income derived on or after 1 January in the calendar year next following the date on which the Convention enters into force;

(ii) 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 next following the date on which the Convention enters into force;

b) in the case of France:

(i) in respect of taxes on income withheld at source, for amounts taxable after the calendar year in which the Convention enters into force;

(ii) in respect of taxes on income which are not withheld at source, for income relating, as the case may be, to any calendar year or accounting period beginning after the calendar year in which the Convention enters into force;

(iii) in respect of the other taxes, for taxation the taxable event of which will occur after the calendar year in which the Convention enters into force.

c) for purposes of Article 25, from the date of entry into force of this Convention ;

d) notwithstanding the provisions of subparagraphs a) and b), Article 26 shall have effect from the date agreed in an exchange of notes through the diplomatic channel.

2. The Agreement between the Government of Australia and the Government of the French Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed in Canberra on 13 April 1976 (as amended by the Protocol signed in Paris on 19 June 1989) and the Agreement between the Government of the Commonwealth of Australia and the Government of the French Republic for the avoidance of double taxation of income derived from international air transport signed in Canberra on 27 March 1969 shall be terminated and shall cease to have effect from the dates on which this Convention becomes effective in accordance with paragraph 1 of this Article.

3. Notwithstanding the entry into force of this Convention, an individual who is entitled to the benefits of Article 19 of the Agreement between the Government of Australia and the Government of the French Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed in Canberra on 13 April 1976 (as amended by the Protocol signed in Paris on 19 June 1989) at the time of the entry into force of this Convention shall continue to be entitled to such benefits until such time as the individual would have ceased to be entitled to such benefits if the Agreement had remained in force.

Article 31

TERMINATION

This Convention shall continue in effect indefinitely, but either Contracting State may terminate the Convention by giving written notice of termination, through the diplomatic channel, to the other State at least 6 months before the end of any calendar year beginning after the expiration of 5 years from the date of its entry into force and, in that event, the Convention shall cease to be effective:

a) in the case of Australia:

(i) in respect of withholding tax on income that is derived by a non-resident, in relation to income derived on or after 1 January in the calendar year next following that in which the notice of termination is given;

(ii) 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 next following that in which the notice of termination is given ;

b) in the case of France:

(i) in respect of taxes on income withheld at source, for amounts taxable after the calendar year in which the notice of termination is given ;

(ii) in respect of taxes on income which are not withheld at source, for income relating, as the case may be, to any calendar year or accounting period beginning after the calendar year in which the notice of termination is given ;

(iii) in respect of the other taxes, for taxation the taxable event of which will occur after the calendar year in which the notice of termination is given.

In witness whereof the undersigned, duly authorised thereto, have signed this Convention.

Done in duplicate at Paris this twentieth day of June two thousand and six in the English and French languages, both texts being equally authentic.

FOR THE GOVERNMENT OF AUSTRALIA:	FOR THE GOVERNMENT OF THE FRENCH REPUBLIC:
Alexander Downer Minister for Foreign Affairs	Philippe Dousto-Blazy Minister of Foreign Affairs

PROTOCOL

THE GOVERNMENT OF AUSTRALIA AND THE GOVERNMENT OF THE FRENCH REPUBLIC

Have agreed at the signing of the Convention between the two Governments for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion upon the following provisions, which shall form an integral part of the said Convention (in this Protocol referred to as "the Convention"):

1. The competent authorities of the Contracting States may settle, jointly or separately, the mode of application of the Convention.

2. With reference to paragraph 5 of *Article 4* (Residence),

where a resident of a third State is a member of such partnership or group that is not subject to corporation tax in France, the Australian income tax liability in respect of the member's share of the income, profits or gains of the partnership or group shall be determined in accordance with Australian domestic law, including the provisions of any taxation convention between Australia and that third State, it being understood that such partnership or group shall be treated as fiscally transparent for the purposes of entitlement to Australian tax benefits under that convention.

3. With reference to *Article 12* (Royalties),

the term "royalties" does not include payments for the use of spectrum licenses. The provisions of Article 7 of the Convention shall apply to such payments.

4. With reference to *Article 18* (Government service),

business activities carried on by a statutory body of a Contracting State include activities of that body which are not primarily supported by public funds of that State or of one or more political subdivisions or local authorities thereof.

In witness whereof the undersigned, duly authorised thereto, have signed this Convention.

Done in duplicate at Paris this twentieth day of June two thousand and six in the English and French languages, both texts being equally authentic.

FOR THE GOVERNMENT OF AUSTRALIA:	FOR THE GOVERNMENT OF THE FRENCH REPUBLIC:
Alexander Downer Minister for Foreign Affairs	Philippe Dousto-Blazy Minister of Foreign Affairs