

**Senate Standing Committee on Economics**  
**ANSWERS TO QUESTIONS ON NOTICE**  
Innovation, Industry, Science and Research Portfolio  
Budget Estimates Hearing 2008-09  
2-3 June 2008

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**AGENCY/DEPARTMENT:** AUSTRALIAN INSTITUTE OF ABORIGINAL AND TORRES STRAIT ISLANDER STUDIES

**TOPIC:** Native Title

**REFERENCE:** Written Question – Senator Eggleston

**QUESTION No. BI-3**

Lisa Strelein, Director of Research at AIATSIS, recently released a report on Native Title. Could you explain how you decide on what areas to focus your studies?

**ANSWER**

Dr Strelein released a discussion paper entitled ‘Taxation of Native Title Agreements’ on our website. The paper deals with a number of conceptual and practical issues associated with taxation and native title and outlines the implications of alternate models for tax treatment. The research derives from an ongoing project investigating issues of taxation, trusts and corporate design in the native title context. The Australia Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) has been funded to conduct research on native title through grant/contract arrangements with the Department of Families, Housing, Community Services and Indigenous Affairs (FaHCSIA) (and its forerunners) for the last fifteen years. AIATSIS has developed a key role in disseminating information about the law and practice of native title to all participants including Aboriginal and Torres Strait Islander native title representative organisations, state and federal government departments, industry, the legal fraternity, and research professionals. Through this means AIATSIS works to enhance the professionalism of all parties working in the native title system. The research of the Native Title Research Unit within AIATSIS is overseen by the Native Title Research Advisory Committee that includes representation by the AIATSIS Council, FaHCSIA as the funding body, externally based native title experts, and AIATSIS senior staff as ex-officio members as listed in our Annual Report. The Committee identifies key research areas that require examination and these have included the taxation question addressed by Dr Strelein.