

Introduction

Purpose of the Report

1.1 This report contains advice to Parliament on the review by the Joint Standing Committee on Treaties of 22 treaty actions referred to the Committee on 16 November 2010. These treaty actions are the:

- *Agreement between the Government of Australia and the Government of the United States of America concerning Acquisition and Cross-Servicing*
- *Agreement between the Government of Australia and the Government of the Republic of Korea on the Protection of Classified Military Information*
- *Agreement between the Government of Australia and the Government of the United States of America concerning Peaceful Uses of Nuclear Energy*
- *Convention between Australia and the Republic of Chile for the Avoidance of Double Taxation with Respect to Taxes on Income and Fringe Benefits and the Prevention of Fiscal Evasion, and Protocol*
- *Third Protocol amending the Agreement between the Government of Australia and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income*
- tax information exchange agreements with the following countries:
 - ⇒ Anguilla;
 - ⇒ Bahamas;
 - ⇒ Belize;
 - ⇒ Cayman Islands;
 - ⇒ Dominica;

- ⇒ Grenada;
- ⇒ Principality of Monaco;
- ⇒ Saint Christopher (Saint Kitts) and Nevis;
- ⇒ Saint Lucia;
- ⇒ Saint Vincent and the Grenadines;
- ⇒ Samoa;
- ⇒ San Marino;
- ⇒ Turks and Caicos Islands;
- ⇒ Vanuatu; and
- ⇒ the Kingdom of the Netherlands, in respect of Aruba; and

- agreements with Samoa and Aruba relating to the allocation of taxing rights and transfer pricing adjustments.

1.2 The treaties reported on here were tabled in parliament on 22 June, and 12 May 2010 during the 42nd Parliament. The Committee had not reported on these treaties when the 42nd Parliament was prorogued and the Committee ceased to exist. As a consequence, the inquiries lapsed.

1.3 Traditionally, new treaties committees have sought to complete inquiries that lapsed as a result of the prorogation of Parliament. To do so, the Committee must receive a reference in accordance with the resolution of appointment.

1.4 The Committee received such a reference from the Hon. Kevin Rudd MP, Minister for Foreign Affairs, on 16 November 2010.

1.5 The report refers frequently to the treaties and their associated National Interest Analyses (NIAs). Copies of each treaty and its associated NIA may be obtained from the Committee Secretariat or accessed through the Committee's website at:

www.aph.gov.au/house/committee/jsct

1.6 Copies of each treaty action and the NIAs 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

- 1.7 The evidence used to this report was obtained during the 42nd Parliament. The treaty reviews were advertised in the national press and on the Committee's website.¹ 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.
- 1.8 The Committee also received evidence at a public hearing on 10 May 2010 in Canberra. A list of witnesses who appeared at the public hearings is at Appendix B. Transcripts of evidence from the public hearing may be obtained from the Committee Secretariat or accessed through the Committee's website at:
- http://www.aph.gov.au/house/committee/jsct/9_10_march2010/hearings.htm.

¹ The Committee's reviews of the proposed treaty actions were advertised in *The Australian* on 14 April 2010 and 30 June 2010. 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.

