

Report 99

Treaties tabled on 3 December 2008 and 3 February 2009

Optional Protocol to the Convention on the Rights of Persons with Disabilities,
New York, 13 December 2006

Agreement between the Government of Australia and the Government of the
British Virgin Islands for the Exchange of Information Relating to Taxes
(London, 27 October 2008)

Agreement between the Government of Australia and the Government of the
British Virgin Islands for the Allocation of Taxing Rights with Respect to Certain
Income of Individuals (London, 27 October 2008)

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Membership of the Committee

Chair	Mr Kelvin Thomson MP	
Deputy Chair	Senator Julian McGauran	
Members	Mr Jamie Briggs MP	Senator Simon Birmingham
	Mr John Forrest MP	Senator Michaelia Cash
	Ms Jill Hall MP	Senator Don Farrell
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	Ms Belinda Neal MP	Senator Louise Pratt
	Ms Melissa Parke MP	Senator Dana Wortley
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	Mr Chris Trevor MP (until 5/2/09)	
	Ms Maria Vamvakinou MP	

Committee Secretariat

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Resolution of Appointment

The Resolution of Appointment of the Joint Standing Committee on Treaties allows it to inquire into and report on:

- a) matters arising from treaties and related National Interest Analyses and proposed treaty actions and related Explanatory Statements presented or deemed to be presented to the Parliament;
- b) any question relating to a treaty or other international instrument, whether or not negotiated to completion, referred to the committee by:
 - (i) either House of the Parliament, or
 - (ii) a Minister; and

such other matters as may be referred to the committee by the Minister for Foreign Affairs and on such conditions as the Minister may prescribe.



List of abbreviations

AFDO	Australian Federation of Disability Organisations
ATO	Australian Taxation Office
AUSTRAC	Australian Transaction Reports and Analysis Centre
BVI	British Virgin Islands
CRPD	Convention on the Rights of Persons with Disabilities
NIA	National Interest Analysis
OECD	Organisation for Economic Co-operation and Development
OIL	Office of International Law
TIEA	Tax Information Exchange Agreement
UN	United Nations



List of recommendations

2 Optional Protocol to the Convention on the Rights of Persons with Disabilities

Recommendation 1

The Committee recommends that the Australian Government makes advice available via the Attorney-General's Department website and/or other fora as to:

- when all domestic avenues of complaint under Australia's anti-discrimination regime would be considered to be exhausted; and
- the process a complainant would need to undertake in order to lodge a complaint with the *United Nations Committee on the Rights of Persons with Disabilities*.

Recommendation 2

The Committee supports the *Optional Protocol to the Convention on the Rights of Persons with Disabilities* and recommends that binding treaty action be taken.

3 Two taxation agreements with the British Virgin Islands

Recommendation 3

The Committee supports the *Agreement between the Government of Australia and the Government of the British Virgin Islands for the Exchange of Information Relating to Taxes* and recommends that binding treaty action be taken.

Recommendation 4

The Committee supports the *Agreement between the Government of Australia and the Government of the British Virgin Islands for the Allocation of Taxing Rights with Respect to Certain Income of Individuals* and recommends that binding treaty action be taken.

