
The Parliament of the Commonwealth of Australia

Report 55

Treaties tabled on 9 September 2003

Two Agreements on Taxation — United Kingdom and Mexico

Trade in Wine — European Union

Regional Assistance Mission to Solomon Islands

ILO Convention No. 155 — Occupational Safety and Health

Stockholm Convention on Persistent Organic Pollutants

Rotterdam Convention on Notification of Hazardous Chemicals and Pesticides

Whaling Convention — Amendments to Schedule

October 2003
Canberra

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ISBN 0 642 78443 4



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Terms of reference

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 Analysis and proposed treaty actions 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
- c) 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

ACCI	Australian Chamber of Commerce and Industry
ACTU	Australian Council of Trade Unions
AFP	Australian Federal Police
AusAID	Australian Agency for International Development
AWBC	Australian Wine and Brandy Corporation
BCA	Business Council of Australia
CTA	Corporate Tax Association
DFAT	Department of Foreign Affairs and Trade
DNA	Designated national authority
DWT	Dividend withholding tax
DTC	Double taxation convention
EU	European Union
GDP	Gross Domestic Product
GI	Geographical Indicators
ILO	International Labor Organization
IWC	International Whaling Commission

IWT	Interest withholding tax
NAFTA	North American Free Trade Agreement
NGO	Non-Government Organisation
NIA	National Interest Analysis
NICNAS	National Industrial Chemicals Notification and Assessment Scheme
NRS	National Registration Scheme for Agricultural and Veterinary Chemicals
OECD	Organisation for Economic Co-operation and Development
OHS	Occupational Health and Safety
PIC	Prior Informed Consent (Procedure)
POP(s)	Persistent Organic Pollutant(s)
RAMSI	Regional Assistance Mission in Solomon Islands
RBT	Review of Business Taxation (the 'Ralph Review')
RIS	Regulation Impact Statement
RITA	Review of International Taxation Arrangements
RWT	Royalty withholding tax
SI	Solomon Islands
TE	Traditional Expressions
WFA	Winemakers' Federation of Australia
WHT	Withholding tax



List of recommendations

Two Double Taxation Agreements — United Kingdom and Mexico

Recommendation 1

The Committee supports the *Convention between the Government of Australia and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital Gains, done at Canberra on 21 August 2003, and an Associated Exchange of Notes* and recommends that binding treaty action be taken.

Recommendation 2

The Committee supports the *Agreement between the Government of Australia and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, and Protocol, done at Mexico City on 9 September 2002* and recommends that binding treaty action be taken.

Recommendation 3

Further to comments made at paragraphs 2.34 and 2.35, the Committee recommends that the Government give greater consideration to the timing of the introduction of legislation to bring proposed treaty actions into force, so that the incidence of enabling legislation being introduced prior to the conclusion of the Committee's review is reduced.

Amending Agreement between the European Community and Australia on trade in wine

Recommendation 4

The Committee supports the *Agreement between the European Community and Australia amending the Agreement between Australia and the European Community on Trade in Wine, and Protocol, of 1994* and recommends that binding treaty action be taken.

International Labor Organization Convention No. 155: Occupational Safety and Health

Recommendation 5

The Committee supports the *International Labour Organization Convention No. 155: Occupational Safety and Health, 1981*, and recommends that binding treaty action be taken.

Stockholm Convention on Persistent Organic Pollutants (POPs)

Recommendation 6

The Committee recommends that the Government, in consultation with relevant parties, consider the formation of a negotiating forum, of a size and management as may be appropriate, to include State and Territory governments, in order to address concerns raised by the Queensland Government in its submission.

Recommendation 7

The Committee supports the *Stockholm Convention on Persistent Organic Pollutants, done at Stockholm on 22 May 2001*, and recommends that binding treaty action be taken.

Rotterdam Convention — Notification of Certain Hazardous Chemicals and Pesticides

Recommendation 8

The Committee supports the *Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade, done at Rotterdam on 10 September 1998*, and recommends that binding treaty action be taken.

Amendments to the International Convention for Regulation of Whaling

Recommendation 9

The Committee supports the *Amendments, done at Berlin, Germany on 19 June 2003, to the Schedule to the International Convention for Regulation of Whaling, done at Washington on 2 December 1946.*

