

AUSTRALIA'S INTERNATIONAL TAXATION AGREEMENTS RELATING TO INCOME TAX As at 27 February 2004.

Australia's International Taxation Agreements are contained in, and governed by, the Commonwealth *INTERNATIONAL TAX AGREEMENTS ACT 1953* - referred to hereafter as the main Act.

The index to the Sections and Schedules of the main Act may be viewed on the Internet at <http://scaleplus.law.gov.au/html/pasteact/1/678/top.htm> which provides links to each piece of the Act.

Normally, the process by which the agreements come into force is:

- The content of the agreement is negotiated and agreed on a government-to-government basis by departmental officials.
- The agreement (treaty) is signed at Ministerial or Ambassador level and at this stage is still subject to ratification by the Parliaments of the two countries involved.
- In Australia, the proposed treaties are tabled in the Federal Parliament and are subject to examination by the Joint Standing Committee on Treaties which holds public hearings. Individuals and organisations are able to make submissions to the Committee at this stage.
See <http://www.aph.gov.au/house/committee/jsct/>
- In due course the Joint Committee presents a report to the Parliament in regard to the proposed treaty.
- The Government introduces a Bill to amend the main Act by incorporating the provisions of the new treaty. The passing of the Bill ratifies the treaty from the Australian perspective.
- The treaty does not come into effect until it is ratified by the Parliaments of both countries.

When reading the main Act it should be noted that each treaty is covered by a section of the Act and that the text of the agreement/treaty is contained in a numbered schedule to the Act.

The table below lists alphabetically the countries with which Australia has double taxation agreements **relating to income tax** and indicates the relevant section and schedule for each country. The URL address in the right-most column is the link to the text of the agreement as contained in the relevant schedule.

NOTE

The URL addresses for the agreements are likely to change each time new amendments are incorporated into the on-line consolidation of the main Act.

We hope to recast the links whenever this occurs. However, should a link as shown below lead you to the text of an agreement with a country other than what you expected please take the following action:

Go to the Table of Contents for the main Act at:
<http://scaleplus.law.gov.au/html/pasteact/1/678/top.htm>

Follow the link in the Table of Contents for the Schedule/Agreement you seek.

If that process fails then you will need to go to the Commonwealth Attorney-General's SCALEplus site at <http://scaleplus.law.gov.au/browse.htm> and search the Alphabetical Listing of Consolidated Acts for the *International Tax Agreements Act 1953*

As at 27 February 2004 Australia has entered into double taxation agreements related to income tax with 42 countries as listed below.

There are several other double tax agreements not related to income tax.

Row No.	Country	Act Section	Act Schedule	URL for the Schedule (Treaty/Agreement)
1	Argentina	11ZI	44	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001280.htm
2	Austria	11R	27	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001100.htm
3	Belgium Protocol	11C 11CA	13 13A	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000930.htm http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000940.htm
4	Canada Protocol	6A 6AB	3 3A	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000790.htm http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000800.htm
5	China, Peoples Republic of	11S	28	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001110.htm
6	Czech Republic	11ZE	40	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001240.htm
7	Denmark	11H	18	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001010.htm
8	Fiji	11W	32	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001150.htm
9	Finland Protocol	11P 11PA	25 25A	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001070.htm http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001080.htm
10	France Protocol	9A 9B	11 11A	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000900.htm http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000910.htm
11	Germany	11	9	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000870.htm
12	Hungary	11X	33	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001160.htm
13	India	11Z	35	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001180.htm
14	Indonesia	11ZB	37	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001200.htm
15	Ireland	11K	20	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001020.htm
16	Italy	10A	21	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001030.htm
17	Japan	8	6	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000840.htm
18	Kiribati	11Y	34	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001170.htm
19	Korea, Republic of	11L	22	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001040.htm
20	Malaysia Protocol 2 nd Protocol	11F 11FA 11FB	16 16A 16B	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000970.htm http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000980.htm http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000990.htm
21	Malta	11N	24	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001060.htm
22	Mexico	11ZL	47	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001310.htm
23	Netherlands Protocol	11A 11AA	10 10A	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000880.htm http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000890.htm
24	New Zealand	6B	4	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000800.htm
25	Norway	11M	23	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001050.htm
26	Papua New Guinea	11T	29	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001120.htm
27	Philippines	11D	14	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000950.htm
28	Poland	11ZA	36	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001190.htm
29	Romania	11ZJ	45	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001290.htm
30	Russia	11ZK	46	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001300.htm

Appendix J - SCG Submission to the Senate Legal and Constitutional Reference Committee
Inquiry Into the Australian Diaspora

31	Singapore Protocol	7 7A	5 5A	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000820.htm http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000830.htm
32	Slovakia	11ZH	43	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001270.htm
33	South Africa	11ZG	42	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001260.htm
34	Spain	11ZD	39	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001230.htm
35	Sri Lanka	11V	31	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001140.htm
36	Sweden	11G	17	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001000.htm
37	Switzerland	11E	15	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000960.htm
38	Taipei	11ZF	41	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001250.htm
39	Thailand	11U	30	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001130.htm
40	United Kingdom	5	1	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000760.htm
	Previous United Kingdom agreements etc	5A		http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000130.htm
41	United States Protocol	6 6AA	2 2A	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000770.htm http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA000780.htm
42	Vietnam Exchange of Notes	11ZC 11ZCA	38 38A	http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001210.htm http://scaleplus.law.gov.au/html/pasteact/1/678/0/PA001220.htm

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