

Introduction

Purpose of the Report

- 1.1 This report contains advice to Parliament on the review by the Joint Standing Committee on Treaties of ten treaty actions tabled in Parliament on 9, 10, 15, 16 and 29 March 2010. These treaty actions are the:
- *Agreement between Australia and the Czech Republic on Social Security (Canberra, 16 September 2009);*
 - *Exchange of Letters Amending the Agreement between the Government of Australia and the Government of New Zealand Concerning a Joint Food Standards System (Canberra, 3 March 2010);*
 - *Agreement between the Government of Australia and the Government of the former Yugoslav Republic of Macedonia on Social Security (Canberra, 26 October 2009);*
 - *Amendment to Annex I of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) International Convention Against Doping in Sport of 19 October 2005;*
 - *Amendment to Annex II of the United Nations Educational, Scientific and Cultural Organisation (UNESCO) International Convention Against Doping in Sport of 19 October 2005;*
 - *Agreement between the Government of Australia and the Government of the Cook Islands on the Exchange of Information with Respect to Taxes (Rarotonga, 27 October 2009);*
 - *Agreement between the Government of Australia and the Government of the Cook Islands on the Allocation of Taxing Rights with Respect to Certain*

Income of Individuals and to Establish a Mutual Agreement Procedure in Respect of Transfer Pricing Adjustments (Rarotonga, 27 October 2009);

- *Agreement between the Government of Australia and the Government of Gibraltar on the Exchange of Information with Respect to Taxes (London, 25 August 2009);*
- *Agreement between the Government of Australia and the States of Guernsey for the Exchange of Information Relating to Tax Matters (London, 7 October 2009); and*
- *Agreement between the Government of Australia and the States of Guernsey for the Allocation of Taxing Rights with Respect to Certain Income of Individuals and to Establish a Mutual Agreement Procedure in Respect of Transfer Pricing Adjustments (London, 7 October 2009).¹*

1.2 One of the powers of the Committee set out in its resolution of appointment is to inquire into and report on matters arising from treaties and related National Interest Analyses (NIAs) presented. This report deals with inquiries conducted under this power, and consequently the report refers frequently to the treaties and their associated 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

1.3 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

1.4 The reviews contained in this report were advertised in the national press and on the Committee's website.² Invitations to lodge submissions were

1 Parliament of the Commonwealth of Australia, House of Representatives, *Votes and Proceedings* No. 149, p. 1665, No. 150, p. 1674, No. 153, p. 1697, No. 156, pp. 1728-1729; Parliament of the Commonwealth of Australia, Senate, *Journals of the Senate*, No. 113, p. 3241, No. 114, p. 3267, No. 117, p. 3323, No. 120, pp. 3423-3424.

2 The Committee's reviews of the proposed treaty actions were advertised in *The Australian* on 31 March and 14 April 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.

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.

- 1.5 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.