

Introduction

Purpose of the report

- 1.1 This report contains the Joint Standing Committee on Treaties' review of treaty actions tabled on 5 July and 16 August 2011.
- 1.2 These treaty actions are proposed for ratification and are examined in the order of tabling:
 - **Tabled 5 July 2011**
 - ⇒ *Measure 1 (2005) Annex VI to the Protocol on Environmental Protection to the Antarctic Treaty: Liability arising from environmental emergencies (Stockholm, 17 June 2005)*
 - ⇒ *Measure 4 (2004) Insurance and contingency planning for tourism and non-governmental activities in the Antarctic Treaty area (Cape Town, 4 June 2004)*
 - ⇒ *Measure 15 (2009) Landing of persons from passenger vessels in the Antarctic Treaty area (Baltimore, 17 April 2009)*
 - **Tabled 16 August 2011**
 - ⇒ *The Government of Australia and the Government of the Republic of the Marshall Islands on the Exchange of Information with Respect to Taxes done at Majuro on 12 May 2010*
 - ⇒ *The Government of Australia and the Government of the Republic of Mauritius on the Exchange of Information with Respect to Taxes (Port Louis on 8 December 2010)*

- ⇒ *The Government of Australia and the Government of Montserrat (as authorised by the Government of the United Kingdom of Great Britain and Northern Ireland) on the Exchange of Information with Respect to Taxes (London on 23 November 2010)*
- ⇒ *Agreement between the Government of Australia and the Government of the Republic of the Marshall Islands 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, done at Majuro on 12 May 2010*
- ⇒ *Agreement between the Government of Australia and the Government of the Republic of Mauritius 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 (Port Louis, 8 December 2010)*
- ⇒ *Australia and the Republic of Hungary on Social Security done at Gödöllő – 7 June 2011*

- 1.3 The Committee's resolution of appointment empowers it to inquire into any treaty to which Australia has become signatory, on the treaty being tabled in Parliament.
- 1.4 The treaties, and matters arising from them, are evaluated to ensure that ratification is in the national interest, and that unintended or negative effects on Australians will not be entailed.
- 1.5 Prior to tabling, major treaty actions are subject to a *National Interest Analysis* (NIA), prepared by Government. This document considers arguments for and against the treaty, outlines the treaty obligations and any regulatory or financial implications, and reports the results of consultations undertaken with State and Territory Governments, Federal and State and Territory agencies, and with industry or non-government organisations.
- 1.6 A Regulation Impact Statement (RIS) may accompany the NIA. The RIS provides an account of the regulatory impact of the treaty action where adoption of the treaty will involve a change in the regulatory environment for Australian business. A RIS has been tabled with the *Measure 1 (2005) Annex VI to the Protocol on Environmental Protection to the Antarctic Treaty: Liability arising from environmental emergencies* (Stockholm, 17 June 2005); *Measure 4 (2004) Insurance and contingency planning for tourism and non-governmental activities in the Antarctic Treaty area* (Cape Town, 4 June 2004) and *Measure 15 (2009) Landing of persons from passenger vessels in the*

Antarctic Treaty area (Baltimore, 17 April 2009). The remaining treaties do not require an RIS.

1.7 The Committee takes account of these documents in its examination of the treaty text, in addition to other evidence taken during the inquiry program.

1.8 Copies of each treaty and its associated documentation may be obtained from the Committee Secretariat or accessed through the Committee's website at:

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

Conduct of the Committee's review

1.9 The treaty actions reviewed in this report were advertised on the Committee's website from the date of tabling and in the national press on 11 May and 8 June 2011. Submissions were invited by 29 July 2011 for those treaties tabled on 5 July, and Friday 9 September 2011 for those treaties tabled on 16 August, with extensions available on request.

1.10 Invitations were made to all State Premiers, Chief Ministers and to the Presiding Officers of each Parliament to lodge submissions. The Committee also invited submissions from individuals and organisations with an interest in the particular treaty under review.

1.11 Submissions received and their authors are listed at Appendix A, and the Exhibit received is list at Appendix B.

1.12 The Committee examined the witnesses on each treaty at public hearings held in Canberra on 22 August and 12 September 2011.

1.13 Transcripts of evidence from the public hearings may be obtained from the Committee Secretariat or accessed through the Committee's website under the treaty's tabling dates, being:

■ 5 July 2011

<<http://www.aph.gov.au/house/committee/jsct/5july2011/hearings.htm>>

■ 16 August 2011

<<http://www.aph.gov.au/house/committee/jsct/16august2011/hearings.htm>>

1.14 A list of witnesses who appeared at the public hearings is at Appendix C.