

Report 114

Treaties referred on 16 November 2010 (part 1)

Agreement with the United States concerning Acquisition and Cross-Servicing

Agreement with Korea on the Protection of Classified Military Information

Agreement with the United States concerning Peaceful Uses of Nuclear Energy

Double Taxation Agreement with Chile

Amendment to the Double Taxation Agreement with Malaysia

17 Tax Information Exchange Agreements and Allocation of Taxing Rights
Agreements

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Membership of the Committee

43rd Parliament

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Deputy Chair Senator Julian McGauran

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	Mr John Forrest MP	Senator Scott Ludlam
	Ms Sharon Grierson MP	Senator Kerry O'Brien
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42nd Parliament

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Deputy Chair	Senator Julian McGauran	
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	Mr John Forrest MP	Senator Don Farrell
	Ms Jill Hall MP	Senator Scott Ludlam
	Hon. John Murphy MP	Senator Louise Pratt
	Ms Belinda Neal MP	Senator Dana Wortley
	Ms Melissa Parke MP	
	Mr Luke Simpkins MP	

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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
- 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 recommendations

2 Agreement between the Government of Australia and the Government of the United States of America concerning Acquisition and Cross-Servicing

Recommendation 1

The Committee supports the *Agreement between the Government of Australia and the Government of the United States of America concerning Acquisition and Cross-Servicing* and recommends that binding treaty action be taken.

3 Agreement between the Government of Australia and the Government of the Republic of Korea on the Protection of Classified Military Information

Recommendation 2

The Committee supports the *Agreement between the Government of Australia and the Government of the Republic of Korea on the Protection of Classified Military Information* and recommends that binding treaty action be taken.

4 Agreement with the United States concerning Peaceful Uses of Nuclear Energy

Recommendation 3

The Committee supports the *Agreement between the Government of Australia and the Government of the United States of America concerning Peaceful Uses of Nuclear Energy* and recommends that binding treaty action be taken.

5 Double Taxation Agreement with Chile

Recommendation 4

The Committee supports the *Double Taxation Agreement with Chile* and recommends that binding treaty action be taken.

6 Amendment to the Double Taxation Agreement with Malaysia

Recommendation 5

The Committee supports the *Third Protocol amending the Agreement between the Government of Australia and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income* and recommends that binding treaty action be taken.

7 Taxation Agreements

Recommendation 6

The Committee supports the *Agreement between the Government of Australia and the Government of Anguilla on the Exchange of Information with Respect to Taxes*, and recommends that binding treaty action be taken.

Recommendation 7

The Committee supports the *Agreement between the Government of Australia and the Government of the Commonwealth of the Bahamas on the Exchange of Information with Respect to Taxes*, and recommends that binding treaty action be taken.

Recommendation 8

The Committee supports the *Agreement between the Government of Australia and the Government of Belize for the Exchange of Information with Respect to Taxes*, and recommends that binding treaty action be taken.

Recommendation 9

The Committee supports the *Agreement between the Government of Australia and the Government of the Cayman Islands on the Exchange of Information with Respect to Taxes*, and recommends that binding treaty action be taken.

Recommendation 10

The Committee supports the *Agreement between the Government of Australia and the Government of the Commonwealth of Dominica on the Exchange of Information with Respect to Taxes and Tax Matters*, and recommends that binding treaty action be taken.

Recommendation 11

The Committee supports the *Agreement between the Government of Australia and the Government of Grenada for the Exchange of Information Relating to Tax Matters*, and recommends that binding treaty action be taken.

Recommendation 12

The Committee supports the *Agreement between the Government of Australia and the Government of the Principality of Monaco for the Exchange of Information Relating to Tax Matters*, and recommends that binding treaty action be taken.

Recommendation 13

The Committee supports the *Agreement between the Government of Australia and the Government of Saint Christopher (Saint Kitts) and Nevis for the Exchange of Information Relating to Tax Matters*, and recommends that binding treaty action be taken.

Recommendation 14

The Committee supports the *Agreement between the Government of Australia and the Government of Saint Lucia on the Exchange of Information with Respect to Taxes*, and recommends that binding treaty action be taken.

Recommendation 15

The Committee supports the *Agreement between the Government of Australia and the Government of Saint Vincent and the Grenadines on the Exchange of Information with Respect to Taxes*, and recommends that binding treaty action be taken.

Recommendation 16

The Committee supports the *Agreement between the Government of Australia and the Government of Samoa on the Exchange of Information with Respect to Taxes*, and recommends that binding treaty action be taken.

Recommendation 17

The Committee supports the *Agreement between the Government of Australia and the Government of the Republic of San Marino for the Exchange of Information Relating to Taxes*, and recommends that binding treaty action be taken.

Recommendation 18

The Committee supports the *Agreement between the Government of Australia and the Government of the Turks and Caicos Islands on the Exchange of Information with Respect to Taxes*, and recommends that binding treaty action be taken.

Recommendation 19

The Committee supports the *Agreement between the Government of Australia and the Government of the Republic of Vanuatu on the Exchange of Information with Respect to Taxes*, and recommends that binding treaty action be taken.

Recommendation 20

The Committee supports the *Agreement between the Government of Australia and the Kingdom of the Netherlands, in respect of Aruba, on the Exchange of Information with Respect to Taxes*, and recommends that binding treaty action be taken.

Recommendation 21

The Committee supports the *Agreement between the Government of Australia and the Government of Samoa 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*, and recommends that binding treaty action be taken.

Recommendation 22

The Committee supports the *Agreement between the Government of Australia and the Kingdom of the Netherlands, in respect of Aruba, 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*, and recommends that binding treaty action be taken.

