The Parliament of the Commonwealth of Australia Joint Standing Committee on Treaties

Report 129

Treaties tabled on 19 and 26 June 2012

Agreement between the Government of Australia and the Government of the Republic of Singapore concerning the Location of a Republic of Singapore Air Force Helicopter Squadron at the Australian Army Aviation Centre Oakey done at Singapore on 1 June 2012

Agreement between the Government of Australia and the Government of the Kingdom of Bahrain on the Exchange of Information with Respect to Taxes done at Manama on 15 December 2012

Agreement between the Government of Australia and the Government of the Principality of Andorra on the Exchange of Information with Respect to Taxes done at New York on 24 September 2011

Agreement Establishing the International Fund for Agricultural Development (Rome, 13 June 1976)

© Commonwealth of Australia 2012

ISBN 978-0-642-79796-4 (Printed version)

ISBN 978-0-642-79797-1 (HTML version)

This work is licensed under the Creative Commons Attribution-NonCommercial-NoDerivs 3.0 Australia License.



The details of this licence are available on the Creative Commons website: <u>http://creativecommons.org/licenses/by-nc-nd/3.0/au/</u>.

Contents

| Men | nbership of the Committee | | |
|-----------------------------|---|--|--|
| Resolution of Appointmentvi | | | |
| List | List of recommendationsvi | | |
| | | | |
| 1 | Introduction1 | | |
| | Purpose of the report1 | | |
| | Conduct of the Committee's review | | |
| 2 | Agreement between the Government of Australia and the Government of the Republic of Singapore concerning the Location of a Republic of Singapore Air Force Helicopter Squadron at the Australian Army Aviation Centre Oakey done at Singapore on 1 June 2012 | | |
| | Introduction | | |
| | National interest summary | | |
| | Reasons for Australia to take the proposed treaty action7 | | |
| | Obligations9 | | |
| | Implementation12 | | |
| | Costs | | |
| | Indirect financial benefits of the deployment | | |
| | Conclusion14 | | |
| 3 | Two Tax Information Exchange Agreements17 | | |
| | Introduction | | |
| | Overview and national interest summary17 | | |

| | Reasons for Australia to take the proposed treaty action | |
|---|---|----|
| | Obligations | 21 |
| | Implementation | 23 |
| | Costs | 23 |
| | Conclusion | 24 |
| 4 | Agreement Establishing the International Fund for Agricultural (Rome, 13 June 1976) | • |
| | Introduction | |
| | The Fund | |
| | Australia and the Fund | 27 |
| | Reasons for Australia to take the proposed treaty action | |
| | Obligations | |
| | Implementation | |
| | Costs | |
| | Conclusion | |
| | | |

| Appendix A – | Witnesses | | | 35 |
|--------------|-----------|--|--|----|
|--------------|-----------|--|--|----|

Membership of the Committee

| Chair | Mr Kelvin Thomson MF |) |
|-------|----------------------|---|
|-------|----------------------|---|

Deputy Chair Senator Simon Birmingham

Members Mr Jamie Briggs MP

Mr Laurie Ferguson MP

Mr John Forrest MP

Ms Sharon Grierson MP

Mr Harry Jenkins MP

Ms Kirsten Livermore MP

Ms Melissa Parke MP

Senator David Fawcett

Senator Scott Ludlam

Senator the Hon Lisa Singh

Senator Dean Smith

Senator Matthew Thistlethwaite

Senator the Hon Lin Thorp (*from 21/6/12*)

Senator Anne Urquhart (*until 21/6/12*)

The Hon Dr Sharman Stone MP

Committee Secretariat

| Secretary | Russell Chafer (from 9/7/12) |
|-------------------------|--|
| | James Catchpole (<i>until 9/7/</i> 12) |
| Inquiry Secretary | Kevin Bodel |
| | Dr Andrew Gaczol |
| Administrative Officers | Heidi Luschtinetz |
| | Dorota Cooley |

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 Republic of Singapore concerning the Location of a Republic of Singapore Air Force Helicopter Squadron at the Australian Army Aviation Centre Oakey done at Singapore on 1 June 2012

Recommendation 1

The Committee supports the Agreement between the Government of Australia and the Government of the Republic of Singapore concerning the Location of a Republic of Singapore Air Force Helicopter Squadron at the Australian Army Aviation Centre Oakey done at Singapore on 1 June 2012 and recommends that binding treaty action be taken.

3 Two Tax Information Exchange Agreements

Recommendation 2

The Committee supports the *Agreement between the Government of Australia and the Government of the Kingdom of Bahrain on the Exchange of Information with Respect to Taxes done at Manama on 15 December 2011* and recommends that binding treaty action be taken.

Recommendation 3

The Committee supports the Agreement between the Government of Australia and the Government of the Principality of Andorra on the Exchange of Information with Respect to Taxes done at New York on 24 September 2011 and recommends that binding treaty action be taken.

4 Agreement Establishing the International Fund for Agricultural Development (Rome, 13 June 1976)

Recommendation 4

The Committee supports the *Agreement Establishing the International Fund for Agricultural Development (Rome, 13 June 1976)* and recommends that binding treaty action be taken.