

Report 112

Treaties tabled on 9, 10, 15, 16 and 29 March 2010

Agreement between Australia and the Czech Republic on Social Security

Exchange of Letters Amending the Agreement between the Government of Australia and the Government of New Zealand Concerning a Joint Food Standards System

Agreement between the Government of Australia and the Government of the former Yugoslav Republic of Macedonia on Social Security

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

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

Agreement between the Government of Australia and the Government of Gibraltar on the Exchange of Information with Respect to Taxes

Agreement between the Government of Australia and the States of Guernsey for the Exchange of Information Relating to Tax Matters

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

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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

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 Tax agreements with the Cook Islands, Gibraltar and the States of Guernsey

Recommendation 1

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

Recommendation 2

The Committee supports the *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* and recommends that binding treaty action be taken.

Recommendation 3

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

Recommendation 4

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

Recommendation 5

The Committee supports the *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 and recommends that binding treaty action be taken.

3 Exchange of Letters amending the Agreement between the Government of Australia and the Government of New Zealand concerning a Joint Food Standards System

Recommendation 6

The Committee supports the *Exchange of Letters amending the Agreement between the Government of Australia and the Government of New Zealand concerning a Joint Food Standards System* and recommends that binding treaty action be taken.

4 Agreement between Australia and the Czech Republic on Social Security and Agreement between Australia and the Former Yugoslav Republic of Macedonia (FYR Macedonia) on Social Security

Recommendation 7

The Committee supports the *Agreement between Australia and the Czech Republic on Social Security* and the *Agreement between Australia and the Former Yugoslav Republic of Macedonia on Social Security*, and recommends that binding treaty action be taken.

