The Parliament of the Commonwealth of Australia

Report 73

Treaties tabled in February 2006

Amendments, done at Nairobi, Kenya on 25 November 2005, to Appendices I and II of the Convention on the Conservation of Migratory Species of Wild Animals

Bilateral Aviation Safety Agreement and Implementation Procedures for Airworthiness with the United States of America

Protocol of Amendments, adopted in Monaco on 14 April 2005, to the Convention on the International Hydrographic Organization

Protocol amending the Agreement between the Government of Australia and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income

Agreement between the Government of Australia and the Government of Bermuda on the Exchange of Information with respect to Taxes

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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 upon:

- a) matters arising from treaties and related National Interest Analyses and proposed treaty actions 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 abbreviations

AHS	Australian Hydrographic Service
ATO	Australian Taxation Office
CASA	Civil Aviation Safety Authority
CMS	Conservation of Migratory Species
Cth	Commonwealth
EPBC	Environment Protection and Biodiversity Conservation
FAA	Federal Aviation Administration
GST	Goods and Services Tax
IHO	International Hydrographic Organization
IPs	Implementation Procedures
IPA	Implementation Procedures for Airworthiness
MFN	Most Favoured Nation
NIA	National Interest Analysis
OECD	Organisation for Economic Co-operation and Development
RIS	Regulation Impact Statement
SOLAS	Safety of Life at Sea

SPWG	Strategic Planning Working Group
TIEA	Tax Information Exchange Agreement
UK	United Kingdom of Great Britain
US	United States of America
WET	Wine Equalisation Tax

List of recommendations

3 Bilateral Aviation Safety Agreement and Implementation Procedures for Airworthiness with the United States of America

Recommendation 1

The Committee supports the Agreement on the Promotion of Aviation Safety between the Government of Australia and the Government of the United States of America (Canberra, 21 June 2005) and Implementation Procedures for Airworthiness Covering Design Approval, Production Activities, Export Airworthiness Approval, Post Design Approval Activities and Technical Assistance between Authorities under the Agreement on the Promotion of Aviation Safety between the Government of Australia and the Government of the United States of America done at Canberra on 21 June 2005 (Gold Coast, 26 September 2005) and recommends that binding treaty action be taken.

4 Protocol of Amendments to the Convention on the International Hydrographic Organization

Recommendation 2

The Committee supports the *Protocol of Amendments, adopted in Monaco on* 14 April 2005, to the Convention on the International Hydrographic Organization, done at Monaco on 3 May 1967 and recommends that binding treaty action be taken.

5 Protocol amending the Agreement with New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income

Recommendation 3

The Committee supports the *Protocol amending the Agreement between the Government of Australia and the Government of New Zealand 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.

6 Agreement between the Government of Australia and the Government of Bermuda on the exchange of information with respect to taxes

Recommendation 4

The Committee supports the Agreement between the Government of Australia and the Government of Bermuda [as authorised by] the Government of the United Kingdom of Great Britain and Northern Ireland on the exchange of information with respect to taxes (Washington, 10 November 2005) and recommends that binding treaty action be taken.