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# Introduction

# Purpose of the report

- 1.1 This report contains advice to Parliament on the review by the Joint Standing Committee on Treaties of proposed treaty actions tabled on 15 October 2002.<sup>1</sup>
- 1.2 Specifically, the report deals with the:
  - Exchange of Letters, done at Hanoi on 1 November 2000 and Canberra on 5 August 2002, constituting an Agreement to amend the Agreement between the Government of Australia and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, done at Hanoi on 13 April 1992, as amended by an Exchange of Notes done at Canberra on 22 November 1996;
  - Exchange of Letters between Australia and the Republic of Ireland constituting an agreement to amend the 1997 Agreement on Medical Treatment for Temporary Visitors, done at Canberra on 30 July 2002; and the
  - Third Agreement to extend the 1987 Regional Co-operative Agreement for Research, Development and Training Related to Nuclear Science and Technology, done in Vienna, on the 1<sup>st</sup> day of October 2001.

<sup>&</sup>lt;sup>1</sup> For treaties tabled on 15 October 2002, see *Senate Journal, No. 39*, 15 October 2002, p. 865 and *House of Representatives Votes and Proceedings No. 51*, 15 October 2002, p. 481.

## Availability of documents

- 1.3 The advice in this report refers to National Interest Analyses (NIAs) prepared for these proposed treaty actions. Copies of NIAs are available from the Committee's website at http://www.aph.gov.au/house/committee/jsct/october2002/tor.htm or may be obtained from the Committee Secretariat. These documents were prepared by the Government agency (or agencies) responsible for the administration of Australia's responsibilities under each treaty.
- 1.4 Copies of treaty actions and NIAs can also be obtained from the Australian Treaties Library maintained on the internet by the Department of Foreign Affairs and Trade (DFAT). The Australian Treaties Library is accessible through the Committee's website or directly at: http://www.austlii.edu.au/au/other/dfat.

## Conduct of the Committee's review

- 1.5 The Committee's review of the treaty actions canvassed in this report was advertised in the national press and on the Committee's website.<sup>2</sup> In addition, letters inviting comment were sent to all State Premiers and Chief Ministers and to individuals who have expressed an interest in being kept informed of proposed treaty actions. Authors of submissions are listed at Appendix A.
- 1.6 The Committee also took evidence at a public hearing held on Monday 21 October 2002. A list of witnesses giving evidence at the public hearings is at Appendix B. A transcript of evidence from the public hearing can be obtained from the Committee Secretariat or accessed through the Committee's internet site at http://www.aph.gov.au/house/committee /jsct/october2002/hearings.htm.

<sup>&</sup>lt;sup>2</sup> The Committee's review of the proposed treaty actions was advertised in *The Australian* on 16 October 2002. The advertisement invited views on the proposed treaty actions and contained advice on obtaining relevant information.