The Parliament of the Commonwealth of Australia

Report 50

Treaties tabled 15 October 2002

Joint Standing Committee on Treaties

December 2002 Canberra © Commonwealth of Australia 2002 ISBN 0 642 78425 6

Contents

mbership of the Committee	V
solution of appointment	vii
t of recommendations	viii
Introduction	1
Purpose of the report	1
Availability of documents	2
Conduct of the Committee's review	2
Amendment to the double taxation agreement between Australia and Vietnam	3
Background	3
Proposed treaty actions	5
Evidence presented and issues arising	5
Trade relations with Vietnam	6
Tax sparing arrangements	6
Conclusions and recommendations	7
Amendment to the agreement with Ireland on medical treatment for temporary visitors	9
Background	9
Proposed treaty actions	10
Evidence presented and issues arising	10
	solution of appointment of recommendations Introduction Purpose of the report Availability of documents Conduct of the Committee's review Amendment to the double taxation agreement between Australia and Vietnam Background Proposed treaty actions Evidence presented and issues arising Trade relations with Vietnam Tax sparing arrangements Conclusions and recommendations Amendment to the agreement with Ireland on medical treatment for temporary visitors Background Proposed treaty actions

	Conclusions and recommendations	12
4	Extension to the Regional Co-operative Agreement for research, development and training related to nuclear science and technology	15
	Background	15
	Evidence presented and issues arising	17
	International Atomic Energy Agency (IAEA)	17
	Development and management of the RCA program	17
	Australia's contributions to the RCA	17
	Conclusions and recommendation	19
Ар	pendix A - Submissions	21
Ар	pendix B - Witnesses	23
Ар	pendix C - Exhibits	25

iv

Membership of the Committee

Chair	Ms Julie Bishop MP
-------	--------------------

Deputy Chair Mr Kim Wilkie MP

MembersThe Hon Dick Adams MPMr Kerry Bartlett MPMr Steven Ciobo MPMr Martyn Evans MPMr Greg Hunt MPMr Peter King MP

The Hon Bruce Scott MP

Senator Guy Barnett Senator Andrew Bartlett Senator Linda Kirk Senator Gavin Marshall Senator Brett Mason Senator Ursula Stephens Senator Tsebin Tchen

Committee Secretariat

Secretary	Gillian Gould
Inquiry Secretary	Julia Morris
Research Officer	Glenn Worthington
Administrative Officers	Frances Wilson
	Kristine Sidley

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 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

Recommendation 1

The Committee supports 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 and recommends that binding treaty action be taken. (Paragraph 2.21)

Recommendation 2

The Committee recommends that, where proposed treaty actions seek to amend existing international taxation arrangements, the costs and benefits of past tax treaty arrangements be included in the National Interest Analysis. (Paragraph 2.22)

Recommendation 3

The Committee supports the 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 recommends binding treaty action be taken. (Paragraph 3.17)

Recommendation 4

The Committee recommends that future National Interest Analyses list all agencies consulted in relation to the proposed treaty action. (Paragraph 3.18)

Recommendation 5

The Committee supports the *Third Agreement to Extend the 1987 Regional Co-operative Agreement for Research, Development and Training Related to Nuclear Science and Technology* and recommends that binding treaty action be taken. (Paragraph 4.22)