

Introduction

Purpose of the Report

- 1.1 This report contains advice to Parliament on the review by the Joint Standing Committee on Treaties of nine treaty actions tabled in Parliament on 20 August 2009. These treaty actions are the:
- *Convention between Australia and New Zealand for the Avoidance of Double Taxation with Respect to Taxes on Income and Fringe Benefits and the Prevention of Fiscal Evasion;*
 - *Agreement between the Government of Australia and the Government of Jersey for the Exchange of Information with Respect to Taxes;*
 - *Agreement between the Government of Australia and the Government of Jersey 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;*
 - *Second Protocol Amending the Agreement between Australia and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income;*
 - *Proposed Amendment of the Articles of Agreement of the International Monetary Fund to Enhance Voice and Participation in the International Monetary Fund;*
 - *Proposed Amendment of the Articles of Agreement of the International Monetary Fund to Expand the Investment Authority of the International Monetary Fund;*
 - *Proposed amendment of the Articles of Agreement of the International Bank for Reconstruction and Development to Enhance Voice and*

Participation in the International Bank for Reconstruction and Development;

- *Agreement to amend the Agreement between the Government of Australia and the Government of the United States of America concerning Certain Mutual Defense Commitments (Chapeau Defense Agreement); and*
- *Agreement between the Government of Australia and the Government of the Republic of Singapore Concerning the Use of Shoalwater Bay Training Area and the Use of Associated Facilities in Australia.*¹

1.2 One of the powers of the Committee set out in its resolution of appointment is to inquire into and report on matters arising from treaties and related National Interest Analyses (NIAs) presented. This report deals with inquiries conducted under this power, and consequently the report refers frequently to the treaties and their associated NIAs. Copies of each treaty and its associated NIA may be obtained from the Committee Secretariat or accessed through the Committee's website at:

www.aph.gov.au/house/committee/jsct/20august2009/tor.htm

1.3 Copies of each treaty action and the NIAs may also be obtained from the Australian Treaties Library maintained on the internet by the Department of Foreign Affairs and Trade. The Australian Treaties Library is accessible through the Committee's website or directly at:
www.austlii.edu.au/au/other/dfat/

Conduct of the Committee's Review

1.4 The reviews contained in this report were advertised in the national press and on the Committee's website.² Invitations to lodge submissions were also sent to all State Premiers, Chief Ministers, Presiding Officers of parliaments and to individuals who have expressed an interest in being kept informed of proposed treaty actions. Submissions received and their authors are listed at Appendix A.

1 Parliament of the Commonwealth of Australia, House of Representatives, *Votes and Proceedings* No. 113, p. 1268; Parliament of the Commonwealth of Australia, Senate, *Journals of the Senate*, No. 86, p. 2403.

2 The Committee's reviews of the proposed treaty actions were advertised in *The Australian* on 2 September 2009. Members of the public were advised on how to obtain relevant information both in the advertisement and via the Committee's website, and invited to submit their views to the Committee.

- 1.5 The Committee also received evidence at public hearings on 7 September and 14 September 2009 in Canberra. A list of witnesses who appeared at the public hearings is at Appendix B. Transcripts of evidence from the public hearings may be obtained from the Committee Secretariat or accessed through the Committee's website at:

www.aph.gov.au/house/committee/jsct/20august2009/hearings.htm

