

Bills requiring further information to determine human rights compatibility

Carbon Tax Repeal Package

Portfolios: Environment, Immigration and Border Protection and Treasury

Introduced: House of Representatives, 13 November 2013

Overview

1.1 The carbon tax repeal package of legislation consisted of a number of bills, the main package being as follows:

- Clean Energy Legislation (Carbon Tax Repeal) Bill 2013;
- Customs Tariff Amendment (Carbon Tax Repeal) Bill 2013;
- Excise Tariff Amendment (Carbon Tax Repeal) Bill 2013;
- Ozone Protection and Synthetic Greenhouse Gas (Import Levy) Amendment (Carbon Tax Repeal) Bill 2013;
- Ozone Protection and Synthetic Greenhouse Gas (Manufacture Levy) Amendment (Carbon Tax Repeal) Bill 2013;
- Ozone Protection and Synthetic Greenhouse Gas (Import Levy)(Transitional Provisions) Bill 2013;
- True-up Shortfall Levy (General) (Carbon Tax Repeal) Bill 2013; and
- True-up Shortfall Levy (Excise) (Carbon Tax Repeal) Bill 2013.

1.2 These eight bills propose to give effect to the government's commitment to repeal the carbon tax with effect from 1 July 2014 and to implement related measures. The introduction of the bills into Parliament was preceded by a consultation exercise in October 2013 during which the government released a document entitled Repeal of the Carbon Tax Exposure Draft Legislation and Consultation Paper¹ and published exposure drafts of these and related bills (with explanatory memoranda but without draft statements of compatibility).²

1.3 The Clean Energy Legislation (Carbon Tax Repeal) Bill 2013 (the Main Repeal Bill) repeals the legislation that establishes the carbon pricing mechanism.³ In

1 <http://www.environment.gov.au/carbon-tax-repeal/consultation.html>. The consultation also included another bill, the Climate Change Authority (Abolition) Bill 2013, discussed below.

2 The exposure draft bills were made available at www.environment.gov.au/carbon-tax-repeal.

3 These are *Clean Energy Act 2011*, *Clean Energy (Charges—Customs) Act 2011*, *Clean Energy (Charges—Excise) Act 2011*, *Clean Energy (Unit Issue Charge—Auctions) Act 2011*, *Clean Energy (Unit Issue Charge—Fixed Charge) Act 2011*; and *Clean Energy (Unit Shortfall Charge—General) Act 2011*.

addition, four technical bills provide for removal of the equivalent carbon price through excise and excise equivalent custom duties and the SGG levies.

1.4 The package of legislation also includes a number of other bills, as follows:

- Climate Change Authority (Abolition) Bill 2013;
- Clean Energy Finance Corporation (Abolition) Bill 2013; and
- Clean Energy (Income Tax Rates and Other Amendments) Bill 2013.

1.5 These bills seek to abolish the Climate Change Authority and the Clean Energy Finance Corporation and to cancel carbon tax-related income tax cuts that were to commence on 1 July 2015.

1.6 The Carbon Tax Repeal Bills provide that 2013-14 will be the last financial year that the carbon tax will apply; liable businesses and other entities must meet all carbon tax liabilities incurred up to 30 June 2014 under the carbon pricing mechanism, the fuel tax credit system, excise or excise equivalent customs duties, or synthetic greenhouse gas (SGG) levies; and liable businesses and other entities must pay their final carbon tax compliance obligations at the next payment time under the current legislated arrangements.

Consideration by other committees

1.7 The carbon tax repeal package was the subject of an inquiry by the Senate Environment and Communications Legislation Committee, which reported on 2 December 2013.⁴ The committee by a majority recommended passage of the bills; there were separate dissenting reports from Labor and Greens Senators, and additional comments by Senator Xenophon who supported the legislation with some qualifications. Neither the majority report nor the separate and dissenting reports explicitly consider human rights compatibility issues.

Statement of compatibility

1.8 The bills making up the main package were accompanied by a single explanatory memorandum which summarises the effect of each of the bills in sequence. The explanatory memorandum also includes a separate statement of compatibility addressing the human rights issues raised by these bills.⁵ The statement of compatibility notes that the bills may engage the right to privacy,⁶ protection against deprivation of property without just compensation,⁷ guarantees in the determination of criminal charges (including 'civil penalties' viewed as 'criminal'

4 Senate Environment and Communications Legislation Committee, *Clean Energy Legislation (Carbon Tax Repeal) Bill 2013 [Provisions] and related bills*, 2 December 2013.

5 Explanatory memorandum, pp 13-18.

6 Article 17 of the International Covenant on Civil and Political Rights.

7 Australian Constitution, s 51(xxxi).

for the purposes of human rights law),⁸ the right to work,⁹ and the right to an adequate standard of living.¹⁰ The statement of compatibility concludes that:

The Carbon Tax Repeal Bills are compatible with human rights because the only potential limitations on human rights that the Carbon Tax Repeal Bills impose relate to the right to privacy and criminal process rights and they are reasonable, necessary and proportionate in achieving the Bills' legitimate policy objectives of repealing the carbon tax and making appropriate transitional provisions for that purpose.¹¹

1.9 The predecessor committee to this committee (the former committee) has indicated that where a package of bills is presented to Parliament accompanied by an explanatory memorandum addressing all the bills, the statement of compatibility should address each individual bill separately. This assists the committee in carrying out its function of assessing the human rights compatibility of individual bills, conferred on it by the *Human Rights (Parliamentary Scrutiny) Act 2011*.

1.10 The committee sets out its views on the human rights compatibility of the package in relation to each bill below.

Clean Energy Legislation (Carbon Tax Repeal) Bill 2013

Portfolio: Environment

Introduced: House of Representatives, 13 November 2013

Summary of committee concerns

1.11 The committee considers that the proposed new prohibition in section 60K relating to false or misleading representations about the effect of the carbon tax repeal on the price for the supply of goods or services engages, and limits, the right to freedom of expression and this should have been properly justified in the statement of compatibility.

1.12 The committee notes the categorisation in the statement of compatibility of civil penalty provisions in Schedule 2 as 'criminal' for the purposes of human rights law and is pleased that certain minimum guarantees applicable to criminal proceedings are protected. The committee notes, however, that the application of a civil standard of proof in such proceedings may not meet the requirements of the right to be presumed innocent.

8 Articles 14 and 15 of the International Covenant on Civil and Political Rights.

9 Article 6 of the International Covenant on Economic, Social and Cultural Rights.

10 Article 11 of the International Covenant on Economic, Social and Cultural Rights.

11 Statement of compatibility, p 18.

1.13 The committee considers that the remaining limitations on rights were adequately justified in the statement of compatibility and that those aspects of the bill do not appear to raise human rights concerns.

Overview

1.14 As noted above, this bill (the Main Repeal Bill) seeks to:

- repeal the *Clean Energy Act 2011* and five acts relating to carbon tax-related charges;¹²
- make consequential amendments to other legislation referring to the *Clean Energy Act 2011* and the carbon pricing mechanism;
- provide for the collection of all carbon tax liabilities for 2012-13 and 2013-14;
- introduce new powers for the ACCC to take action to ensure price reductions relating to the carbon tax repeal are passed on to consumers; and
- make arrangements for the finalisation and cessation of industry assistance through the Jobs & Competitiveness Program, the Energy Security Fund and the Steel Transformation Plan.

Compatibility with human rights

Statement of compatibility

1.15 The statement of compatibility notes that the following rights are engaged by the Main Repeal Bill:¹³ the right to privacy,¹⁴ protection against deprivation of property without just compensation,¹⁵ guarantees in the determination of criminal charges (including 'civil penalties' viewed as 'criminal' for the purposes of human rights law),¹⁶ the right to work,¹⁷ and the right to an adequate standard of living.¹⁸

Committee view on compatibility

1.16 In relation to the bill's engagement with the right to privacy, the right to work and the right to an adequate standard of living, the committee considers that,

12 *Clean Energy (Charges—Customs) Act 2011, Clean Energy (Charges—Excise) Act 2011, Clean Energy (Unit Issue Charge—Auctions) Act 2011, Clean Energy (Unit Issue Charge—Fixed Charge) Act 2011; and Clean Energy (Unit Shortfall Charge—General) Act 2011.*

13 Explanatory memorandum, pp 13-18.

14 Article 17 of the International Covenant on Civil and Political Rights.

15 Australian Constitution, s 51(xxxi).

16 Articles 14 and 15 of the ICCPR.

17 Article 6 of the International Covenant on Economic, Social and Cultural Rights (ICESCR).

18 Article 11 of the ICESCR.

on the basis of the explanations provided in the statement of compatibility, those aspects of the bill do not appear to give rise to human rights concerns. The committee has the following comments on other aspects of the bill.

Freedom of expression

1.17 Schedule 2 to the bill amends the *Competition and Consumer Act 2010* and introduces a new section 60K to prohibit carbon tax-related price exploitation and false or misleading representations about the effect of the carbon tax repeal on the price for the supply of goods or services. It also provides the Australian Competition and Consumer Commission (ACCC) with additional price monitoring powers in relation to the carbon tax repeal. It provides for a series of sanctions, including the issue of infringement notices and the imposition of civil penalties up to 6,471 penalty units (\$1,100,070) and 1,295 penalty units (\$220,150) for a corporation and an individual respectively. Existing remedies under the *Competition and Consumer Act 2010*, such as injunctions or compensation, may also be available. The provision will complement existing general prohibitions under the *Competition and Consumer Act 2010* on corporations making false or misleading representations.

1.18 The new prohibition, backed by a range of sanctions, is a limitation on the right to freedom of expression in article 19(2) of the ICCPR, which also extends protection to commercial speech.¹⁹ Accordingly, the restriction must be justified as falling within one of the categories of permissible limitations set out in article 19(3) of the ICCPR.

1.19 While the protection of the public from false and misleading behaviour by corporations may fall within these categories, the committee expects that the statement of compatibility would contain an explicit articulation of legitimate objective, the rational connection of the measure to the achievement of that purpose, and why the measure is a reasonable and proportionate one. General guidance in this regard is provided in *Practice Note No 1* of the predecessor committee and the general comment on freedom of opinion and expression adopted in 2011 by the UN Human Rights Committee.²⁰

1.20 The committee considers that this aspect of the bill is unlikely to give rise to human rights concerns, but emphasises the need for statements of compatibility to properly justify limitations on rights through addressing the criteria set out above.

19 UN Human Rights Committee, General comment No. 34 (Article 19: Freedoms of opinion and expression), CCPR/C/GC/34, para 11 (2011).

20 UN Human Rights Committee, General comment No. 34 (Article 19: Freedoms of opinion and expression), CCPR/C/GC/34, paras 21-49 (2011).

Right to a fair hearing in criminal proceedings – civil penalties

1.21 The statement of compatibility notes that the new provisions inserted into the *Competition and Consumer Act 2010* which prohibit a corporation from engaging in price exploitation in relation to the carbon tax repeal and from making false or misleading representations concerning the effect of the carbon tax repeal, may result in individuals becoming liable for pecuniary penalties in certain circumstances (including that the individual has aided and abetted a corporation's contravention of the prohibitions). As noted above, the maximum civil penalties are 6,471 penalty units (\$1,100,070) for a corporation and 1,295 penalty units (\$220,150) for an individual.

1.22 As the statement of compatibility notes, a 'civil' penalty under Australian law may nonetheless be characterised as 'criminal' for the purposes of human rights law. The former committee has set out the factors that need to be taken into account in deciding whether a civil penalty should so characterised in its *Interim Practice Note No 2*. These include the nature of the penalty and its severity. Where a civil penalty provision is characterised as 'criminal' for the purpose of human rights law, this means that proceedings to enforce such a penalty must comply with the guarantees applicable to criminal proceedings under articles 14 and 15 of the ICCPR.

1.23 The statement of compatibility states that:

Pecuniary penalties are civil, rather than criminal penalties, and the civil standard of proof applies. Having regard to the nature and severity of the penalty, however, it is accepted that the penalties should be regarded as criminal penalties for the purposes of human rights law, including Article 14 of the ICCPR.²¹

1.24 The statement of compatibility maintains that the proceedings for the enforcement of a civil penalty are consistent with the right not to incriminate oneself in article 14(3)(g) of the ICCPR insofar as proposed new section 60H(5) provides that an individual is excused from giving information or producing a document on the ground that the information or the production of the document might tend to incriminate the individual or expose the individual to a penalty.

1.25 The statement of compatibility also maintains that there is no contravention of article 14(7) of the ICCPR, which provides protection against being tried or punished twice for the same offence, since criminal proceedings cannot be brought in relation to substantially the same conduct that has given rise to civil proceedings.

1.26 The statement of compatibility also addresses the applicable standard of proof and its engagement with article 14(2) of the ICCPR, which provides that a person is entitled to be presumed innocent until proven guilty. The statement states that:

21 Statement of compatibility, p 16.

Ordinarily, this would require that the case against the person be demonstrated to the criminal standard of proof. The criminal standard is not applied in relation to pecuniary penalty proceedings. Nevertheless, this is compatible with Article 14(2) because the pecuniary penalty provisions have a long and well-litigated history, and it has not been shown that the failure to apply the criminal standard of proof has resulted in injustice. Indeed, the courts have on numerous occasions indicated that the gravity of the allegations being tested in the court will be taken into account, and that the graver the allegation, the greater the strictness of proof that will be required. In particular, more than just 'inexact proofs, indefinite testimony or indirection references' will be required (see, for example, *Australian Competition and Consumer Commission v TF Woolamy & Sons Pty Ltd* (2011) 196 FCR 212 at [8]).²²

1.27 Under the ICCPR where a 'criminal' charge is at issue, the applicable standard of proof is the criminal standard of proof, that is, beyond reasonable doubt.²³ This position has been made clear by the UN Human Rights Committee in General Comment No 32:²⁴

According to article 14, paragraph 2 everyone charged with a criminal offence shall have the right to be presumed innocent until proven guilty according to law. The presumption of innocence, which is fundamental to the protection of human rights, imposes on the prosecution the burden of proving the charge, guarantees that no guilt can be presumed until the charge has been proved beyond reasonable doubt, ensures that the accused has the benefit of doubt, and requires that persons accused of a criminal act must be treated in accordance with this principle....²⁵

1.28 The consequence of this for any civil penalty provision found to involve a 'criminal charge' under the ICCPR is that a court hearing proceedings to determine whether a person was liable to a civil penalty would have to apply the standard of proof beyond reasonable doubt to those aspects of the proceedings addressing the criminal issue.

1.29 As set out above, the statement of compatibility states that, even though the civil standard of proof and civil rules of evidence apply to proceedings for the imposition of a civil penalty provision, there is no inconsistency with the right to be

22 Statement of compatibility, p 16.

23 The position under the ICCPR appears to be different from that under the European Convention on Human Rights, as that has been interpreted by the English courts. See *Han v Customs & Excise Commissioner* [2001] 1 WLR 2253.

24 UN Human Rights Committee, *General Comment No 32*, para 30.

25 See the judgment of the Hong Kong Court of Final Appeal in *Koon Wing Yee v Insider Dealing Tribunal* [2008] HKCFA 21, (2008) 11 HKCFAR 170 (per Sir Anthony Mason NPJ, the former Chief Justice of the High Court of Australia, with whose judgment all the other members of the Court of Final Appeal agreed).

presumed innocent guaranteed by article 14(2) of the ICCPR. According to the statement of compatibility, this is because the approach of the courts in this area has been to apply a sliding scale of strictness with respect to the standard of proof depending on the gravity of the allegations before it.²⁶

1.30 The committee notes that this argument has been specifically rejected by one leading appellate court in an ICCPR context.²⁷

1.31 The committee welcomes the acknowledgement in the statement of compatibility that such proceedings should be regarded as 'criminal' for the purposes of human rights law. The committee also welcomes the analysis of the compatibility of the provisions with the right not to incriminate oneself in article 14(3)(g) of the ICCPR and with the right not to be tried or punished twice for the same offence in article 14(7) of the ICCPR and is pleased that these protections will be applied to such penalties. The committee considers that the detail provided in the statement of compatibility accompanying the bill in relation to these matters was very useful in assisting the committee with its task.

1.32 The committee notes that, in light of the conclusion that such penalties may be regarded as 'criminal' for the purposes of human rights law, there is a risk that the application of a civil standard of proof and civil rules of procedure to the determination of an individual's liability for such penalties may not meet the requirements of the right to be presumed innocent in article 14(2) of the ICCPR.

26 Though see *Neat Holdings Pty Ltd v Karajan Holdings Pty Ltd* [1992] HCA 66, (1992) 110 ALR 449 ('authoritative statements ... to the effect that clear ... or strict ... proof is necessary 'where so serious a matter as fraud is to be found' should not, however, be understood as directed to the standard of proof. Rather, they should be understood as merely reflecting a conventional perception that members of our society do not ordinarily engage in fraudulent or criminal conduct ... and a judicial approach that a court should not lightly make a finding that, on the balance of probabilities, a party to civil litigation has been guilty of such conduct.') (citations omitted).

27 *Koon Wing Yee v Insider Dealing Tribunal* [2008] HKCFA 21, para 104-106 (rejecting the argument that an enhanced civil standard satisfies the requirements of article 14(2) of the ICCPR). See also the alternate view of the UK House of Lords in the case of *Clingham v Royal Borough of Kensington and Chelsea; R v McCann* [2002] UKHL 39 (in which the court held that the equivalent right in article 6(2) of the European Convention on Human Rights could be satisfied by an enhanced civil standard, which 'will for all practical purposes be indistinguishable from the criminal standard' (para 83)).

Ozone Protection and Synthetic Greenhouse Gas (Import Levy) Amendment (Carbon Tax Repeal) Bill 2013

Ozone Protection and Synthetic Greenhouse Gas (Manufacture Levy) Amendment (Carbon Tax Repeal) Bill 2013

Ozone Protection and Synthetic Greenhouse Gas (Import Levy)(Transitional Provisions) Bill 2013

Portfolio: Environment

Introduced: House of Representatives, 13 November 2013

1.33 The Clean Energy Legislation introduced an equivalent carbon price which applies to the import or manufacture of bulk synthetic greenhouse gases (SGGs) and import of all products containing these gases. These bills propose the repeal of those levies with effect from 1 July 2014.

1.34 The committee considers that these bills do not appear to give rise to human rights concerns.

True-up Shortfall Levy (Excise) (Carbon Tax Repeal) Bill 2013

True-up Shortfall Levy (General) (Carbon Tax Repeal) Bill 2013

Portfolio: Environment

Introduced: House of Representatives, 13 November 2013

1.35 These bills seek to provide for recovery of the value of over-allocated free carbon units through a levy.

1.36 The committee considers that the bills do not appear to give rise to human rights concerns.

Customs Tariff Amendment (Carbon Tax Repeal) Bill 2013

Portfolio: Immigration and Border Protection

Introduced: House of Representatives, 13 November 2013

1.37 This bill proposed to remove the equivalent carbon price imposed through excise equivalent customs duty on aviation fuel.

1.38 The committee considers that the bill does not appear to give rise to human rights concerns.

Excise Tariff Amendment (Carbon Tax Repeal) Bill 2013

Portfolio: Treasury

Introduced: House of Representatives, 13 November 2013

1.39 This bill proposes to remove the equivalent carbon price imposed through excise duty on aviation fuel.

1.40 The committee considers that the bill does not appear to give rise to human rights concerns.

Climate Change Authority (Abolition) Bill 2013

Portfolio: Environment

Introduced: House of Representatives, 13 November 2013

1.41 This bill proposes the abolition of the Climate Change Authority (CCA) and the Land Sector Carbon & Biodiversity Board (LSCBB).

1.42 The CCA is an independent statutory agency established by the *Climate Change Authority Act 2011* (CCA Act). It was established on 1 July 2012. Under the CCA Act and associated legislation, the functions of the CCA are to advise the Government on key aspects of the carbon pricing mechanism; to conduct periodic reviews of climate change measures; and to report on Australia's progress in meeting national emissions reduction targets.

1.43 The Land Sector Carbon & Biodiversity Board (LSCBB) is an independent advisory body that reports to the Minister on land sector and biodiversity issues relating to climate change. It first met on 28 November 2011.

1.44 The bill makes transitional and other arrangements for the abolition of the CCA and the LSCBB, and also makes provision for the conduct of those statutory reviews that would otherwise have been conducted by the CCA (concerning the Renewable Energy Target, Carbon Farming Initiative and National Greenhouse & Energy Reporting Scheme).

1.45 The bill is accompanied by a statement of compatibility that states that the bill does not engage any of the applicable human rights or freedoms and that the 'proposed amendments do not limit any human rights or provide for any offences or penalties,' and is therefore compatible with human rights.

1.46 However, the bill may engage the right to privacy. The explanatory memorandum notes that the Clean Energy Regulator was previously authorised, under section 49(1) and (2) of the *Clean Energy Regulator Act 2011*, to disclose protected information to the CCA and to the LSCBB. The Regulator was entitled under section 49(3) of this Act to impose conditions on the recipients of this

information. The bill provides for the preservation of such conditions.²⁸ To the extent that the information concerned was personal information, the right to privacy would be engaged. However, it would appear that the right to privacy is adequately protected by these provisions.

1.47 The committee considers that the bill does not appear to give rise to human rights concerns.

Clean Energy Finance Corporation (Abolition) Bill 2013

Portfolio: Treasury

Introduced: House of Representatives, 13 November 2013

1.48 This bill proposes the abolition of the Clean Energy Finance Corporation (CEFC) by replacing the *Clean Energy Finance Corporation Act 2012*. It also makes consequential amendments to the *Australian Renewable Energy Agency Act 2011*; abolishes the CEFC Transitional Special Account established as a temporary measure; and enables the transfer of the corporation's assets and liabilities to the Commonwealth.

1.49 The bill is accompanied by a statement of compatibility that states that the bill does not engage any of the applicable human rights or freedoms and is therefore compatible with human rights.²⁹

1.50 However, the bill may engage the right to privacy.³⁰ The bill protects information disclosed to the CEFC by the Clean Energy Regulator under section 49 of the *Clean Energy Regulator Act 2011* (CER Act). If protected information was subject to conditions under section 49(3) of the CER Act, then those conditions continue to apply after commencement of this Act. More broadly, any confidential information disclosed in relation to the assets or liabilities of the CEFC remain commercial-in-confidence, with the Commonwealth under the same duty to keep commercial-in-confidence information confidential as applied to the CEFC.

1.51 To the extent that the information concerned was personal information, the right to privacy would be engaged. However, it would appear that the right to privacy is adequately protected by these provisions.

1.52 The committee considers that the bill does not appear to give rise to human rights concerns.

28 Schedule 1, Part 3, Division 3, item 26.

29 Statement of compatibility, p 17.

30 Article 17 of the International Covenant on Civil and Political Rights.

Clean Energy (Income Tax Rates and Other Amendments) Bill 2013

Portfolio: Treasury

Introduced: House of Representatives, 13 November 2013

Summary of committee concerns

1.53 The committee seeks further information from the Treasurer on the impact of the changes made by the bill, in particular whether the changes will have an impact on the right to an adequate standard of living.

Overview

1.54 This Bill amends the *Clean Energy (Income Tax Rates Amendments) Act 2011* to repeal the personal income tax cuts that were legislated to commence on 1 July 2015. It also amends the *Clean Energy (Tax Laws Amendments) Act 2011* to repeal associated amendments to the low-income tax offset that were legislated to commence on 1 July 2015.

1.55 The personal income tax cuts that were legislated to commence on 1 July 2015 were intended to provide assistance for an expected higher floating carbon price in the 2015-16 income year.

1.56 Those amendments were to increase the statutory tax-free threshold for individuals to \$19,400, and to increase the second personal marginal tax rate to 33 per cent. The amendments contained in this bill mean that instead of these changes applying from the 2015-16 income year, the statutory tax-free threshold for individuals remains at \$18,200, and the second personal marginal tax rate remains at 32.5 per cent.³¹

1.57 The bill also repeals amendments to section 159N of the *Income Tax Assessment Act 1936* that were to apply from 2015-16. Those amendments were to decrease the maximum amount of the low-income tax offset (LITO) to \$300, increase the threshold in subsection 159N(1) to \$67,000, and decrease the withdrawal rate of the LITO in subsection 159N(2) to one per cent. The amendments proposed by this bill mean that instead of these changes applying from the 2015-16 income year, the maximum amount of the LITO remains at \$445, the threshold in section 159N(1) remains at \$66,667, and the withdrawal rate of the LITO in subsection 159N(2) remains at 1.5 per cent.³²

31 Explanatory memorandum, p 8.

32 Explanatory memorandum, p 9.

Compatibility with human rights

Statement of compatibility

1.58 The bill is accompanied by a statement of compatibility that states that the bill does not engage any of the applicable human rights or freedoms and is therefore compatible with human rights.

Committee view on compatibility

1.59 Neither the statement of compatibility nor the explanatory memorandum provides any summary information about or assessment of the impact of these changes, particularly on persons on lower incomes. Without such information it is not possible to assess whether the changes will have a significant impact on the right to an adequate standard of living by those affected.

1.60 The committee is unable to assess whether the proposed changes are compatible with human rights in the absence of information about the impact of the changes, particularly on those earning lower incomes.

1.61 The committee intends to write to the Treasurer to seek further information about the impact of the changes and whether they affect the enjoyment of the right to an adequate standard of living.

