

Report 120

Treaties tabled on 5 July and 16 August 2011

Measure 1 (2005) Annex VI to the Protocol on Environmental Protection to the Antarctic Treaty: Liability arising from environmental emergencies (Stockholm, 17 June 2005)

Measure 4 (2004) Insurance and contingency planning for tourism and non-governmental activities in the Antarctic Treaty area (Cape Town, 4 June 2004)

Measure 15 (2009) Landing of persons from passenger vessels in the Antarctic Treaty area (Baltimore, 17 April 2009)

The Government of Australia and the Government of the Republic of the Marshall Islands on the Exchange of Information with Respect to Taxes done at Majuro on 12 May 2010

The Government of Australia and the Government of the Republic of Mauritius on the Exchange of Information with Respect to Taxes (Port Louis on 8 December 2010)

The Government of Australia and the Government of Montserrat (as authorised by the Government of the United Kingdom of Great Britain and Northern Ireland) on the Exchange of Information with Respect to Taxes (London on 23 November 2010)

Agreement between the Government of Australia and the Government of the Republic of the Marshall Islands 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, done at Majuro on 12 May 2010

Agreement between the Government of Australia and the Government of the Republic of Mauritius 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 (Port Louis, 8 December 2010)

Australia and the Republic of Hungary on Social Security done at Gödöllő – 7 June 2011

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Measure 4 (2004) Insurance and contingency planning for tourism and non-governmental activities in the Antarctic Treaty area (Cape Town, 4 June 2004)

Measure 15 (2009) Landing of persons from passenger vessels in the Antarctic Treaty area (Baltimore, 17 April 2009)

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Membership of the Committee

Chair Mr Kelvin Thomson MP

Deputy Chair Senator Simon Birmingham
(from 12/9/11)

Members Ms Sharon Bird MP

Senator Michaelia Cash
(until 7/7/11)

Mr Jamie Briggs MP

Senator the Hon Helen Coonan
(until 23/8/11)

Mr John Forrest MP

Senator David Fawcett
(from 23/8/11)

Ms Sharon Grierson MP

Senator Scott Ludlam

Ms Kirsten Livermore MP

Senator the Hon Lisa Singh

Ms Melissa Parke MP

Senator Matthew Thistlethwaite

Ms Michelle Rowland MP

Senator Anne Urquhart

The Hon Dr Sharman Stone MP

Committee Secretariat

Secretary James Catchpole

Inquiry Secretary Kevin Bodel

Andrew Gaczol

Administrative Officers Heidi Lushtinetz

Michaela Whyte



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 and related Explanatory Statements 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

2 Measure 1 (2005) Annex VI to the Protocol on Environmental Protection to the Antarctic Treaty: Liability arising from environmental emergencies (Stockholm, 17 June 2005)

Measure 4 (2004) Insurance and contingency planning for tourism and non-governmental activities in the Antarctic Treaty area (Cape Town, 4 June 2004)

Measure 15 (2009) Landing of persons from passenger vessels in the Antarctic Treaty area (Baltimore, 17 April 2009)

Recommendation 1

The Committee supports *Measure 1 (2005) Annex VI to the Protocol on Environmental Protection to the Antarctic Treaty: Liability arising from environmental emergencies (Stockholm, 17 June 2005)* and recommends that binding treaty action be taken.

Recommendation 2

The Committee supports *Measure 4 (2004) Insurance and contingency planning for tourism and non-governmental activities in the Antarctic Treaty area (Cape Town, 4 June 2004)* and recommends that binding treaty action be taken.

Recommendation 3

The Committee supports *Measure 15 (2009) Landing of persons from passenger vessels in the Antarctic Treaty area (Baltimore, 17 April 2009)* and recommends that binding treaty action be taken.

3 Five tax agreements involving the Marshall Islands, Mauritius and Montserrat

Recommendation 4

The Committee supports the *Agreement between the Government of Australia and the Government of the Republic of the Marshall Islands on the Exchange of Information with Respect to Taxes* and recommends that binding treaty action be taken.

Recommendation 5

The Committee supports the *Agreement between the Government of Australia and the Government of the Republic of Mauritius on the Exchange of Information with Respect to Taxes* and recommends that binding treaty action be taken.

Recommendation 6

The Committee supports the *Agreement between the Government of Australia and the Government of Montserrat (as authorised by the Government of the United Kingdom of Great Britain and Northern Ireland) on the Exchange of Information with Respect to Taxes* and recommends that binding treaty action be taken.

Recommendation 7

The Committee supports the *Agreement between the Government of Australia and the Government of the Republic of the Marshall Islands 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* and recommends that binding treaty action be taken.

Recommendation 8

The Committee supports the *Agreement between the Government of Australia and the Government of the Republic of Mauritius 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* and recommends that binding treaty action be taken.

4 Agreement between Australia and the Republic of Hungary on Social Security (Gödöllő – 7 June 2011)

Recommendation 9

The Committee supports the *Agreement between Australia and the Republic of Hungary on Social Security* and recommends that binding treaty action be taken.

