



International Tax Agreements Act 1953

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About this compilation

This compilation

This is a compilation of the *International Tax Agreements Act 1953* that shows the text of the law as amended and in force on 1 July 2022 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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An Act to give the force of Law to certain Treaties and other Agreements with respect to Taxes on Income and Fringe Benefits, and for purposes incidental thereto

1 Short title

This Act may be cited as the *International Tax Agreements Act 1953*.

2 Commencement

This Act shall come into operation on the day on which it receives the Royal Assent.

3 Interpretation

(1) In this Act:

agreement means a treaty or other agreement described in section 3AAA (about current agreements) or 3AAB (about agreements for earlier periods).

Note: Most of the conventions, protocols and other agreements described in these sections are set out in the Australian Treaty Series. In 2011, the text of an agreement in the Australian Treaty Series was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

Assessment Act means the *Income Tax Assessment Act 1936* or the *Income Tax Assessment Act 1997*.

Australian tax means:

- (a) income tax imposed as such by an Act; or
- (b) fringe benefits tax imposed by the *Fringe Benefits Tax Act 1986*.

Note: This includes Medicare levy (see subsection (10)).

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foreign tax means tax, other than Australian tax, which is the subject of an agreement.

prescribed trust estate, in relation to a year of income, means a trust estate that is a public trading trust, within the meaning of Division 6C of Part III of the *Income Tax Assessment Act 1936*, in relation to the year of income.

- (2) For the purpose of this Act and the Assessment Act, a reference in an agreement to profits of an activity or business shall, in relation to Australian tax, be read, where the context so permits, as a reference to taxable income derived from that activity or business.
- (2A) After the commencement of this subsection, a reference in an agreement to income from shares, or to income from other rights participating in profits, does not include a reference to a return on a debt interest (as defined in Subdivision 974-B of the *Income Tax Assessment Act 1997*).
- (3) For the purposes of this Act, an amount of income derived by a person, being income other than interest or royalties, shall be deemed to be income attributable to interest or royalties, as the case may be:
- (a) if the person derived the amount of income by reason of being beneficially entitled to an amount representing the interest or royalties; or
 - (b) if the person derived the amount of income as a beneficiary in a trust estate and the amount of income can be attributed, directly or indirectly, to the interest or royalties or to an amount that is to be deemed, by any application or successive applications of this subsection, to be an amount of income attributable to the interest or royalties.
- (4) Where a beneficiary in a trust estate, other than a trust estate that is a prescribed trust estate, in relation to the year of income, is presently entitled to income of the trust estate, that income shall, for the purposes of this Act, be deemed to be an amount of income derived by the person.

- (5) To the extent that an agreement provides that the expression ***immovable property*** has the meaning it has under the law of Australia, that expression, for the purposes of that agreement, includes real property.
- (8) Where, by virtue of a provision of an agreement, the expression ***royalties*** as used in, or in a particular provision of, that agreement has the meaning that that expression has under the law of Australia relating to income tax, that expression has, for the purposes of that agreement or of that particular provision, as the case may be, the meaning that that expression has by virtue of subsection 6(1) of the *Income Tax Assessment Act 1936*.
- (9) Where, by virtue of a provision of an agreement, expressions used in, or in a particular provision of, that agreement and not otherwise defined for the purposes of that agreement or of that particular provision have the meanings that those expressions have under the law of Australia relating to income tax, subsection (8) does not affect the interpretation of that agreement or of that particular provision, as the case may be, in relation to the meaning of expressions other than the expression ***royalties***.
- (10) For the purposes of this Act, Medicare levy shall be deemed to be income tax and to be imposed as such and, unless the contrary intention appears, references to income tax or tax shall be construed accordingly.
- (11) Where:
- (a) a beneficiary of a trust estate (not being a prescribed trust estate) who is a resident of a country with which, or with the government of which, Australia, or the Government of Australia, has made an agreement before the commencement of this subsection is presently entitled, either directly or through one or more interposed trust estates, to a share of the income of the trust estate derived from the carrying on by the trustee in Australia of a business through a permanent establishment in Australia; and

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- (b) under the agreement, the income is to be dealt with in accordance with the article (in this subsection referred to as the *business profits article*) of the agreement relating to the taxing of income of an enterprise of a Contracting State where the enterprise carries on a business in the other Contracting State through a permanent establishment in the other Contracting State;

for the purpose of determining whether the beneficiary's share of the income may be taxed in Australia in accordance with the business profits article:

- (c) the beneficiary shall be deemed to carry on in Australia, through a permanent establishment in Australia, the business carried on in Australia by the trustee; and
- (d) the beneficiary's share of the income shall be deemed to be attributable to that permanent establishment.

(11A) If:

- (a) the licensee of a spectrum licence (within the meaning of the *Radiocommunications Act 1992*), or a person authorised under section 68 of that Act by the licensee, derives income from operating radiocommunications devices (within the meaning of that Act) under the licence or from authorising others to do so; and
- (b) the licensee or authorised person is a resident of a country (other than Australia), or a territory (other than an Australian-controlled territory), to whose residents an agreement applies; and
- (c) under the agreement, the income is to be dealt with in accordance with the business profits article of the agreement referred to in paragraph 3(11)(b);

for the purpose of determining whether the income may be taxed in Australia in accordance with the business profits article:

- (d) the licensee or authorised person is taken to carry on a business, through a permanent establishment, in Australia; and
- (e) the income is taken to be attributable to that permanent establishment.

(12) In subsections (11) and (11A):

Contracting State, in relation to an agreement, means a country which, or the government of which, is a party to the agreement.

income includes profit.

permanent establishment in relation to an agreement, has the same meaning as in the agreement.

3AAA Definitions—current agreements

(1) In this Act:

Argentine agreement means:

- (a) the Agreement between the Government of Australia and the Government of the Argentine Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; and
- (b) the protocol to that agreement;

each done at Buenos Aires on 27 August 1999.

Note: The text of this agreement and protocol is set out in Australian Treaty Series 1999 No. 36 ([1999] ATS 36).

Aruban agreement means the Agreement between the Government of Australia and the Kingdom of the Netherlands, in respect of Aruba, 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 Canberra on 16 December 2009.

Note: The text of this agreement is set out in Australian Treaty Series 2011 No. 35 ([2011] ATS 35).

Austrian agreement means the Agreement between Australia and the Republic of Austria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Vienna on 8 July 1986.

Note 1: The text of this agreement is set out in Australian Treaty Series 1988 No. 21 ([1988] ATS 21).

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Note 2: Section 11R gives this agreement the force of law.

Belgian agreement means 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, done at Canberra on 13 October 1977.

Note 1: The text of this agreement is set out in Australian Treaty Series 1979 No. 21 ([1979] ATS 21).

Note 2: Section 11C gives this agreement the force of law.

Belgian protocol (No. 1) means the protocol, done at Canberra on 20 March 1984, amending the Belgian agreement.

Note: The text of this protocol is set out in Australian Treaty Series 1986 No. 25 ([1986] ATS 25).

Belgian protocol (No. 2) means the protocol, done at Paris on 24 June 2009, amending the Belgian agreement (as amended by the Belgian protocol (No. 1)).

Note: In 2011, the text of this protocol was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

British Virgin Islands agreement means the Agreement between the Government of Australia and the Government of the British Virgin Islands for the allocation of taxing rights with respect to certain income of individuals, done at London on 27 October 2008.

Note: The text of this agreement is set out in Australian Treaty Series 2010 No. 13 ([2010] ATS 13).

Canadian convention means the Convention between Australia and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 21 May 1980.

Note 1: The text of this convention is set out in Australian Treaty Series 1981 No. 14 ([1981] ATS 14).

Note 2: Section 6A gives this convention the force of law.

Canadian protocol (No. 1) means the protocol, done at Canberra on 23 January 2002, amending the Canadian convention.

Note: The text of this protocol is set out in Australian Treaty Series 2002 No. 26 ([2002] ATS 26).

Chilean convention means:

- (a) the Convention between Australia and the Republic of Chile for the avoidance of double taxation with respect to taxes on income and fringe benefits and the prevention of fiscal evasion; and
 - (b) the protocol to that convention;
- each done at Santiago on 10 March 2010.

Note: The text of this convention is set out in Australian Treaty Series 2013 No. 7 ([2013] ATS 7).

Chinese agreement means the Agreement between the Government of Australia and the Government of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 17 November 1988.

Note: The text of this agreement is set out in Australian Treaty Series 1990 No. 45 ([1990] ATS 45).

Chinese airline profits agreement means the Agreement between the Government of Australia and the Government of the People's Republic of China for the avoidance of double taxation of income and revenues derived by air transport enterprises from international air transport, done at Beijing on 22 November 1985.

Note 1: The text of this agreement is set out in Australian Treaty Series 1986 No. 31 ([1986] ATS 31).

Note 2: Section 11Q gives this agreement the force of law.

Cook Islands agreement means the Agreement between the Government of Australia and the Government of the Cook Islands on 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 Rarotonga on 27 October 2009.

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Note: In 2011, the text of this agreement was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

Czech agreement means the Agreement between Australia and the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 28 March 1995.

Note: The text of this agreement is set out in Australian Treaty Series 1995 No. 30 ([1995] ATS 30).

Danish agreement means the Agreement between the Government of Australia and the Government of the Kingdom of Denmark for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 1 April 1981.

Note 1: The text of this agreement is set out in Australian Treaty Series 1981 No. 26 ([1981] ATS 26).

Note 2: Section 11H gives this agreement the force of law.

Fijian agreement means the Agreement between Australia and Fiji for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 15 October 1990.

Note: The text of this agreement is set out in Australian Treaty Series 1990 No. 44 ([1990] ATS 44).

Finnish agreement means:

- (a) the Agreement between the Government of Australia and the Government of Finland for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion; and
 - (b) the protocol to that agreement;
- each done at Melbourne on 20 November 2006.

Note: The text of this agreement and protocol is set out in Australian Treaty Series 2007 No. 36 ([2007] ATS 36).

French convention means:

- (a) the Convention between the Government of Australia and the Government of the French Republic for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion; and
 - (b) the protocol to that convention;
- each done at Paris on 20 June 2006.

Note 1: The text of this convention and protocol is set out in Australian Treaty Series 2009 No. 13 ([2009] ATS 13).

Note 2: Subsection (2) applies to this convention and protocol.

German agreement means:

- (a) the Agreement between Australia and the Federal Republic of Germany for the elimination of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion and avoidance; and
 - (b) the protocol to that agreement;
- each done at Berlin on 12 November 2015.

Note: The text of this agreement (including the protocol) is set out in Australian Treaty Series 2016 No. 23 ([2016] ATS 23).

Greek airline profits agreement means the Agreement between the Government of Australia and the Government of the Hellenic Republic for the avoidance of double taxation of income derived from international air transport, done at Canberra on 5 May 1977.

Note: The text of this agreement is set out in Australian Treaty Series 1981 No. 10 ([1981] ATS 10).

Guernsey agreement means the Agreement between the Government of Australia and the States of Guernsey 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 London on 7 October 2009.

Note: The text of this agreement is set out in Australian Treaty Series 2011 No. 25 ([2011] ATS 25).

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Hungarian agreement means the Agreement between Australia and the Republic of Hungary for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 29 November 1990.

Note: The text of this agreement is set out in Australian Treaty Series 1992 No. 18 ([1992] ATS 18).

Indian agreement means the Agreement between the Government of Australia and the Government of the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 25 July 1991.

Note: The text of this agreement is set out in Australian Treaty Series 1991 No. 49 ([1991] ATS 49).

Indian protocol (No. 1) means the protocol, done at New Delhi on 16 December 2011, amending the Indian agreement.

Note: The text of this protocol is set out in Australian Treaty Series 2013 No. 22 ([2013] ATS 22).

Indonesian agreement means the Agreement between the Government of Australia and the Government of the Republic of Indonesia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Jakarta on 22 April 1992.

Note: The text of this agreement is set out in Australian Treaty Series 1992 No. 40 ([1992] ATS 40).

Irish agreement means the Agreement between the Government of Australia and the Government of Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains, done at Canberra on 31 May 1983.

Note 1: The text of this agreement is set out in Australian Treaty Series 1983 No. 25 ([1983] ATS 25).

Note 2: Section 11K gives this agreement the force of law.

Isle of Man agreement means the Agreement between the Government of Australia and the Government of the Isle of Man 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 London on 29 January 2009.

Note: The text of this agreement is set out in Australian Treaty Series 2010 No. 2 ([2010] ATS 2).

Israeli convention means:

- (a) the Convention between the Government of Australia and the Government of the State of Israel for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance; and
 - (b) the protocol to that convention;
- each done at Canberra on 28 March 2019.

Italian airline profits agreement means the Agreement between the Government of the Commonwealth of Australia and the Government of Italy for the avoidance of double taxation of income derived from international air transport, done at Canberra on 13 April 1972.

Note: The text of this agreement is set out in Australian Treaty Series 1976 No. 7 ([1976] ATS 7).

Italian convention means:

- (a) the Convention between Australia and the Republic of Italy for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; and
 - (b) the protocol to that convention;
- each done at Canberra on 14 December 1982.

Note 1: The text of this convention and protocol is set out in Australian Treaty Series 1985 No. 27 ([1985] ATS 27).

Note 2: Section 10A gives this convention and protocol the force of law.

Japanese convention means:

- (a) the Convention between Australia and Japan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; and
- (b) the protocol to that convention; and

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(c) the exchange of notes relating to that convention;
each done at Tokyo on 31 January 2008.

Note: The text of this convention and protocol, and these notes, is set out in Australian Treaty Series 2008 No. 21 ([2008] ATS 21).

Jersey agreement means the 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, done at London on 10 June 2009.

Note: The text of this agreement is set out in Australian Treaty Series 2012 No. 6 ([2012] ATS 6).

Kiribati agreement means the Agreement between Australia and the Republic of Kiribati for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 25 March 1991.

Note: The text of this agreement is set out in Australian Treaty Series 1991 No. 34 ([1991] ATS 34).

Korean convention means:

- (a) the Convention between the Government of Australia and the Government of the Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; and
 - (b) the protocol to that convention;
- each done at Canberra on 12 July 1982.

Note 1: The text of this convention and protocol is set out in Australian Treaty Series 1984 No. 2 ([1984] ATS 2).

Note 2: Section 11L gives this convention and protocol the force of law.

Malaysian agreement means the Agreement between the Government of Australia and the Government of Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 20 August 1980.

Note 1: The text of this agreement is set out in Australian Treaty Series 1981 No. 15 ([1981] ATS 15).

Note 2: Section 11F gives this agreement the force of law.

Note 3: The text of letters exchanged about the tax sparing provision in Article 23 of this agreement is set out in Australian Treaty Series 1999 No. 24 ([1999] ATS 24).

Malaysian protocol (No. 1) means the protocol, done at Sydney on 2 August 1999, amending the Malaysian agreement.

Note: The text of this protocol is set out in Australian Treaty Series 2000 No. 25 ([2000] ATS 25).

Malaysian protocol (No. 2) means:

- (a) the protocol amending the Malaysian agreement (as amended by the Malaysian protocol (No. 1)); and
 - (b) the exchange of letters relating to that protocol;
- each done at Genting Highlands on 28 July 2002.

Note: The text of this protocol and these letters is set out in Australian Treaty Series 2004 No. 1 ([2004] ATS 1).

Malaysian protocol (No. 3) means the protocol amending the Malaysian agreement (as amended by the Malaysian protocol (No. 1) and the Malaysian protocol (No. 2)), done at Canberra on 24 February 2010.

Note: The text of this protocol is set out in Australian Treaty Series 2011 No. 27 ([2011] ATS 27).

Maltese agreement means the Agreement between Australia and Malta for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Malta on 9 May 1984.

Note 1: The text of this agreement is set out in Australian Treaty Series 1985 No. 15 ([1985] ATS 15).

Note 2: Section 11N gives this agreement the force of law.

Marshall Islands agreement means 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

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agreement procedure in respect of transfer pricing adjustments, done at Majuro on 12 May 2010.

Note: In 2013, the text of this agreement was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

Mauritius agreement means 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, done at Port Louis on 8 December 2010.

Note: The text of this agreement is set out in Australian Treaty Series 2013 No. 18 ([2013] ATS 18).

Mexican agreement means:

- (a) the Agreement between the Government of Australia and the Government of the United Mexican States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; and
 - (b) the protocol to that agreement;
- each done at Mexico City on 9 September 2002.

Note: The text of this agreement and protocol is set out in Australian Treaty Series 2004 No. 4 ([2004] ATS 4).

Multilateral Convention means the *Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting* done at Paris on 7 June 2017.

Note: In 2018, the text of this convention was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

Netherlands agreement means:

- (a) the Agreement between Australia and the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; and
- (b) the protocol to that agreement;

each done at Canberra on 17 March 1976.

Note: The text of this agreement and protocol is set out in Australian Treaty Series 1976 No. 24 ([1976] ATS 24).

Netherlands protocol (No. 2) means the protocol, done at Canberra on 30 June 1986, amending the Netherlands agreement.

Note: The text of this protocol is set out in Australian Treaty Series 1987 No. 22 ([1987] ATS 22).

New Zealand convention means 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, done at Paris on 26 June 2009.

Note: The text of this convention is set out in Australian Treaty Series 2010 No. 10 ([2010] ATS 10).

Norwegian convention means the Convention between Australia and the Kingdom of Norway for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion, done at Canberra on 8 August 2006.

Note: The text of this convention is set out in Australian Treaty Series 2007 No. 32 ([2007] ATS 32).

Papua New Guinea agreement means the Agreement between Australia and the Independent State of Papua New Guinea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 24 May 1989.

Note: The text of this agreement is set out in Australian Treaty Series 1989 No. 37 ([1989] ATS 37).

Philippine agreement means the Agreement between the Government of Australia and the Government of the Republic of the Philippines for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Manila on 11 May 1979.

Note 1: The text of this agreement is set out in Australian Treaty Series 1980 No. 16 ([1980] ATS 16).

Note 2: Section 11D gives this agreement the force of law.

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Polish agreement means the Agreement between Australia and the Republic of Poland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 7 May 1991.

Note: The text of this agreement is set out in Australian Treaty Series 1992 No. 14 ([1992] ATS 14).

Romanian agreement means:

- (a) the Agreement between Australia and Romania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; and
 - (b) the protocol to that agreement;
- each done at Canberra on 2 February 2000.

Note: The text of this agreement and protocol is set out in Australian Treaty Series 2001 No. 4 ([2001] ATS 4).

Russian agreement means:

- (a) the Agreement between the Government of Australia and the Government of the Russian Federation for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; and
 - (b) the protocol to that agreement;
- each done at Canberra on 7 September 2000.

Note: The text of this agreement and protocol is set out in Australian Treaty Series 2003 No. 23 ([2003] ATS 23).

Samoan agreement means the Agreement between the Government of Australia and the Government of Samoa 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 Canberra on 16 December 2009.

Note: In 2011, the text of this agreement was accessible through the Australian Treaties Library on the AustLII website (www.austlii.edu.au).

Singaporean agreement means the Agreement between the Government of the Commonwealth of Australia and the

Government of the Republic of Singapore for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 11 February 1969.

Note 1: The text of this agreement is set out in Australian Treaty Series 1969 No. 14 ([1969] ATS 14).

Note 2: Section 7 gives this agreement the force of law.

Note 3: The text of notes exchanged about the tax sparing provisions in Article 18 of this agreement is set out in the Australian Treaty Series at [1975] ATS 18, [1981] ATS 31 and [1989] ATS 26.

Singaporean protocol (No. 1) means the protocol, done at Canberra on 16 October 1989, amending the Singaporean agreement.

Note: The text of this protocol is set out in Australian Treaty Series 1990 No. 3 ([1990] ATS 3).

Singaporean protocol (No. 2) means the protocol, done at Canberra on 8 September 2009, amending the Singaporean agreement (as amended by the Singaporean protocol (No. 1)).

Note: The text of this protocol is set out in Australian Treaty Series 2010 No. 26 ([2010] ATS 26).

Slovak agreement means the Agreement between Australia and the Slovak Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 24 August 1999.

Note: The text of this agreement is set out in Australian Treaty Series 1999 No. 35 ([1999] ATS 35).

South African agreement means:

- (a) the Agreement between the Government of Australia and the Government of the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; and
 - (b) the protocol to that agreement;
- each done at Canberra on 1 July 1999.

Note: The text of this agreement and protocol is set out in Australian Treaty Series 1999 No. 34 ([1999] ATS 34).

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South African protocol (No. 2) means the protocol, done at Pretoria on 31 March 2008, amending the South African agreement.

Note: The text of this protocol is set out in Australian Treaty Series 2008 No. 18 ([2008] ATS 18).

Spanish agreement means:

- (a) the Agreement between Australia and the Kingdom of Spain for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; and
 - (b) the protocol to that agreement;
- each done at Canberra on 24 March 1992.

Note: The text of this agreement and protocol is set out in Australian Treaty Series 1992 No. 41 ([1992] ATS 41).

Sri Lankan agreement means the Agreement between Australia and the Democratic Socialist Republic of Sri Lanka for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 18 December 1989.

Note: The text of this agreement is set out in Australian Treaty Series 1991 No. 42 ([1991] ATS 42).

Swedish agreement means the Agreement between the Government of Australia and the Government of Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 14 January 1981.

Note 1: The text of this agreement is set out in Australian Treaty Series 1981 No. 18 ([1981] ATS 18).

Note 2: Section 11G gives this agreement the force of law.

Swiss convention means:

- (a) the Convention between Australia and the Swiss Confederation for the Avoidance of Double Taxation with respect to Taxes on Income; and
- (b) the protocol to that convention;

each done at Sydney on 30 July 2013.

Note: The text of this convention and protocol is set out in Australian Treaty Series 2014 No. 33 ([2014] ATS 33).

Taipei agreement means:

- (a) the Agreement between the Australian Commerce and Industry Office and the Taipei Economic and Cultural Office concerning the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; and
- (b) the annex to that agreement;

each done at Canberra on 29 May 1996. A copy of this agreement and annex is set out in Schedule 1.

Thai agreement means the Agreement between Australia and the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 31 August 1989.

Note: The text of this agreement is set out in Australian Treaty Series 1989 No. 36 ([1989] ATS 36).

Turkish convention means:

- (a) the Convention between the Government of Australia and the Government of the Republic of Turkey for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion; and
- (b) the protocol to that convention;

each done at Ankara on 28 April 2010.

Note: The text of this convention is set out in Australian Treaty Series 2013 No. 19 ([2013] ATS 19).

United Kingdom convention means:

- (a) the Convention between the Government of Australia and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains; and
- (b) the exchange of notes relating to that convention;

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each done at Canberra on 21 August 2003.

Note: The text of this convention and notes is set out in Australian Treaty Series 2003 No. 22 ([2003] ATS 22).

United States convention means the Convention between the Government of Australia and the Government of the United States of America for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Sydney on 6 August 1982.

Note: The text of this convention is set out in Australian Treaty Series 1983 No. 16 ([1983] ATS 16).

United States protocol (No. 1) means the protocol, done at Canberra on 27 September 2001, amending the United States convention.

Note: The text of this protocol is set out in Australian Treaty Series 2003 No. 14 ([2003] ATS 14).

Vietnamese agreement means 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.

Note 1: The text of this agreement is set out in Australian Treaty Series 1992 No. 44 ([1992] ATS 44).

Note 2: The text of letters exchanged about the tax sparing provision in Article 23 of this agreement is set out in Australian Treaty Series 2003 No. 9 ([2003] ATS 9).

Vietnamese notes (No. 1) means the exchange of notes, done at Canberra on 22 November 1996, amending the Vietnamese agreement.

Note: The text of these notes is set out in Australian Treaty Series 1997 No. 20 ([1997] ATS 20).

- (2) For the purposes of this Act, when construing the English language text of the French convention:
- (a) words in the singular include the plural; and
 - (b) words in the plural include the singular;

unless the contrary intention appears.

3AAB Definitions—agreements for earlier periods

(1) In this Act:

Canadian 1957 agreement means the Agreement between the Government of the Commonwealth of Australia and the Government of Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Mont Tremblant on 1 October 1957.

Note: The text of this agreement is set out in Australian Treaty Series 1958 No. 12 ([1958] ATS 12).

Finnish 1984 agreement means:

- (a) the Agreement between Australia and Finland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; and
 - (b) the protocol to that agreement;
- each done at Canberra on 12 September 1984.

Note: The text of this agreement and protocol is set out in Australian Treaty Series 1986 No. 6 ([1986] ATS 6).

Finnish 1997 protocol means the protocol, done at Canberra on 5 November 1997, amending the Finnish 1984 agreement.

Note: The text of this protocol is set out in Australian Treaty Series 2000 No. 24 ([2000] ATS 24).

French 1969 airline profits agreement means the Agreement between the Government of the Commonwealth of Australia and the Government of the French Republic for the avoidance of double taxation of income derived from international air transport, done at Canberra on 27 March 1969.

Note: The text of this agreement is set out in Australian Treaty Series 1970 No. 13 ([1970] ATS 13).

French 1976 agreement means the Agreement between the Government of Australia and the Government of the French Republic for the avoidance of double taxation and the prevention

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of fiscal evasion with respect to taxes on income, done at Canberra on 13 April 1976.

Note 1: The text of this agreement is set out in Australian Treaty Series 1977 No. 21 ([1977] ATS 21).

Note 2: Subsection (2) applies to this agreement.

French 1989 protocol means the protocol, done at Paris on 19 June 1989, amending the French 1976 agreement.

Note: The text of this protocol is set out in Australian Treaty Series 1990 No. 26 ([1990] ATS 26).

German 1972 agreement means:

- (a) the Agreement between the Commonwealth of Australia and the Federal Republic of Germany for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital and to certain other taxes; and
- (b) the protocol to that agreement;

each done at Melbourne on 24 November 1972.

Note 1: The text of this agreement and protocol is set out in Australian Treaty Series 1975 No. 8 ([1975] ATS 8).

Note 2: Section 11 continues to give this agreement and protocol the force of law in respect of certain income.

Japanese 1969 agreement means:

- (a) the Agreement between the Commonwealth of Australia and Japan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; and
- (b) the protocol to that agreement;

each done at Canberra on 20 March 1969.

Note 1: The text of this agreement and protocol is set out in Australian Treaty Series 1970 No. 9 ([1970] ATS 9).

Note 2: Subsections (2) and (3) apply to this agreement and protocol.

New Zealand 1960 agreement means the Agreement between the Government of the Commonwealth of Australia and the Government of New Zealand for the avoidance of double taxation

and the prevention of fiscal evasion with respect to taxes on income, done at Canberra on 12 May 1960.

Note: The text of this agreement is set out in Australian Treaty Series 1960 No. 6 ([1960] ATS 6).

New Zealand 1972 agreement means the Agreement between the Government of the Commonwealth of Australia and the Government of New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Melbourne on 8 November 1972.

Note: The text of this agreement is set out in Australian Treaty Series 1973 No. 11 ([1973] ATS 11).

New Zealand 1995 agreement means the Agreement between the Government of Australia and the Government of New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Melbourne on 27 January 1995.

Note: The text of this agreement is set out in Australian Treaty Series 1997 No. 23 ([1997] ATS 23).

New Zealand 2005 protocol means the protocol, done at Melbourne on 15 November 2005, amending the New Zealand 1995 agreement.

Note: The text of this protocol is set out in Australian Treaty Series 2007 No. 5 ([2007] ATS 5).

Norwegian 1982 convention means:

- (a) the Convention between Australia and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital; and
 - (b) the protocol to that convention;
- each done at Canberra on 6 May 1982.

Note: The text of this convention and protocol is set out in Australian Treaty Series 1983 No. 19 ([1983] ATS 19).

Swiss 1980 agreement means:

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- (a) the Agreement between Australia and Switzerland for the avoidance of double taxation with respect to taxes on income; and
 - (b) the protocol to that agreement;
- each done at Canberra on 28 February 1980.

Note 1: The text of this agreement and protocol is set out in Australian Treaty Series 1981 No. 5 ([1981] ATS 5).

Note 2: Section 11E continues to give this agreement and protocol the force of law in respect of certain income.

United Kingdom 1946 agreement means the Agreement between the Government of Australia and the Government of the United Kingdom for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at London on 29 October 1946.

Note: The text of this agreement is set out in Australian Treaty Series 1947 No. 18 ([1947] ATS 18).

United Kingdom 1967 agreement means the Agreement between the Government of the Commonwealth of Australia and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains, done at Canberra on 7 December 1967.

Note: The text of this agreement is set out in Australian Treaty Series 1968 No. 9 ([1968] ATS 9).

United Kingdom 1980 protocol means the protocol, done at Canberra on 29 January 1980, amending the United Kingdom 1967 agreement.

Note: The text of this protocol is set out in Australian Treaty Series 1980 No. 22 ([1980] ATS 22).

United States 1953 convention means the Convention between the Government of the Commonwealth of Australia and the Government of the United States of America for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Washington on 14 May 1953.

Note: The text of this convention is set out in Australian Treaty Series 1953 No. 4 ([1953] ATS 4).

- (2) For the purposes of this Act, when construing the English language texts of the French 1976 agreement and the Japanese 1969 agreement:
- (a) words in the singular include the plural; and
 - (b) words in the plural include the singular;
- unless the contrary intention appears.
- (3) For the purposes of this Act, a reference in the Japanese 1969 agreement to an area adjacent to Australia as specified in the Second Schedule to the *Petroleum (Submerged Lands) Act 1967-1968* includes a reference to an area adjacent to Australia as specified in Schedule 1 to the *Offshore Petroleum and Greenhouse Gas Storage Act 2006*.

3AA Source of income from funds management activities

- (1) This section applies to a beneficiary of a widely held unit trust if:
- (a) the beneficiary is a resident of a country (other than Australia) for the purposes of an agreement that is given the force of law under this Act; and
 - (b) the beneficiary is presently entitled, either:
 - (i) directly; or
 - (ii) indirectly through fixed entitlements in one or more interposed trust estates (whether widely held unit trusts or not);to a share of the income of the widely held unit trust derived from the carrying on by the trustee in Australia of funds management activities through a permanent establishment in Australia (the ***funds management income***).
- (2) In working out for the purposes of the Assessment Act whether the funds management income of the beneficiary is attributable to sources in Australia, these provisions (the ***source of income provisions***) do not apply:
- (a) Article 21 of the United Kingdom convention;

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- (b) a corresponding provision of another agreement;
 - (c) subsections 11(2), 11S(2) and 11ZF(2) of this Act, and any provision of this Act of similar effect enacted after the commencement of this section;
 - (d) section 764-5 of the *Income Tax Assessment Act 1997*.
- (3) However, the source of income provisions do apply to the extent to which the income derived from the carrying on by the trustee of funds management activities is adjusted under:
- (a) Article 7(2) or 9(1) of the United Kingdom convention; or
 - (b) a corresponding provision of another agreement.
- (4) In this section:

closely held has the meaning given by section 272-105 in Schedule 2F to the *Income Tax Assessment Act 1936*.

funds management activities means activities carried on by:

- (a) a managed investment scheme (as defined by section 9 of the *Corporations Act 2001*) that is a widely held unit trust; or
- (b) a managed investment scheme (as so defined) that is a unit trust that is closely held by one or more of these:
 - (i) a managed investment scheme (as so defined) that is a widely held unit trust;
 - (ii) a complying superannuation entity;
 - (iii) a life insurance company.

permanent establishment, in relation to an agreement, has the same meaning as in the agreement.

widely held unit trust has the meaning given by section 272-105 in Schedule 2F to the *Income Tax Assessment Act 1936*.

3A Alienation of real property through interposed entities

- (1) This section applies if:
- (a) an agreement makes provision in relation to income, profits or gains from the alienation or disposition of shares or

comparable interests in companies, or of interests in other entities, whose assets consist wholly or principally of real property (within the meaning of the agreement) or other interests in relation to land; and

(b) this Act gave that provision the force of law before 27 April 1998.

- (2) For the purposes of this Act, that provision is taken to extend to the alienation or disposition of shares or any other interests in companies, and in any other entities, the value of whose assets is wholly or principally attributable, whether directly, or indirectly through one or more interposed companies or other entities, to such real property or interests.
- (3) However, subsection (2) applies only if the real property or land concerned is situated in Australia (within the meaning of the relevant agreement).
- (4) If, after the commencement of this section, this Act is amended so as to give the force of law to an amendment or substitution of a provision mentioned in subsection (1), this section ceases to apply to that provision from the time that the amendment of the Act takes effect.
- (5) In this section:
entity has the same meaning as in the *Income Tax Assessment Act 1997*, but does not include an individual in his or her personal capacity.

4 Incorporation of Assessment Act

- (1) Subject to subsection (2), the Assessment Act is incorporated and shall be read as one with this Act.

Note: An effect of this provision is that people who acquire information under this Act are subject to the confidentiality obligations and exceptions in Division 355 in Schedule 1 to the *Taxation Administration Act 1953*.

- (2) The provisions of this Act have effect notwithstanding anything inconsistent with those provisions contained in the Assessment Act (other than the provisions covered by subsection (3)) or in an Act imposing Australian tax.
- (3) This subsection covers the following provisions:
 - (a) Part IVA of the *Income Tax Assessment Act 1936*;
 - (b) Subdivision 195-C (Corporate collective investment vehicles) of the *Income Tax Assessment Act 1997*.

4AA Incorporation of Fringe Benefits Tax Assessment Act

- (1) Subject to subsection (2), the *Fringe Benefits Tax Assessment Act 1986* is incorporated and is to be read as one with this Act.
- (2) The provisions of this Act have effect in spite of anything inconsistent with those provisions contained in the *Fringe Benefits Tax Assessment Act 1986* (other than section 67 of that Act).

4A Treasurer to notify entry into force of agreements, exchanges of letters under agreements etc.

- (1) This section applies to the following events:
 - (a) the entry into force of an agreement;
 - (b) the giving of notice of termination of an agreement;
 - (c) the exchange of letters under a provision of an agreement;
 - (d) the exchange of instruments of ratification under an agreement;
 - (e) the confirmation of receipt of a notice under a provision of an agreement;
 - (f) the occurrence of any similar thing.
- (2) As soon as practicable after any such event occurs, the Treasurer must, by notifiable instrument, publish particulars of the event.

5 Current agreements have the force of law

- (1) Subject to this Act, on and after the date of entry into force of a provision of an agreement mentioned below, the provision has the force of law according to its tenor.

Note 1: The table also lists some provisions of this Act that relate to the agreement.

Note 2: Some current agreements are given the force of law by other provisions of this Act.

Current agreements	
Agreement	Related provisions
Argentine agreement	section 11ZI
Aruban agreement	nil
Belgian protocol (No. 1)	section 11C
Belgian protocol (No. 2)	section 11C
British Virgin Islands agreement	nil
Canadian protocol (No. 1)	section 6A
Chilean convention	nil
Chinese agreement	section 11S
Cook Islands agreement	nil
Czech agreement	nil
Fijian agreement	nil
Finnish agreement	nil
French convention	nil
German agreement	nil
Greek airline profits agreement	nil
Guernsey agreement	nil
Hungarian agreement	nil
Indian agreement	nil
Indian protocol (No. 1)	nil
Indonesian agreement	nil

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Current agreements	
Agreement	Related provisions
Isle of Man agreement	nil
Israeli convention	nil
Italian airline profits agreement	nil
Japanese convention	nil
Jersey agreement	nil
Kiribati agreement	nil
Malaysian protocol (No. 1)	sections 11F and 11FA
Malaysian protocol (No. 2)	sections 11F and 11FB
Malaysian protocol (No. 3)	section 11F
Marshall Islands agreement	nil
Mauritius agreement	nil
Mexican agreement	nil
Multilateral Convention	nil
Netherlands agreement	section 11A
Netherlands protocol (No. 2)	section 11A
New Zealand convention	section 6B
Norwegian convention	nil
Papua New Guinea agreement	nil
Polish agreement	section 11ZA
Romanian agreement	nil
Russian agreement	nil
Samoan agreement	nil
Singaporean protocol (No. 1)	section 7
Singaporean protocol (No. 2)	section 7
Slovak agreement	nil
South African agreement	nil
South African protocol (No. 2)	nil
Spanish agreement	nil
Sri Lankan agreement	nil

Current agreements	
Agreement	Related provisions
Swiss convention	nil
Taipei agreement	section 11ZF
Thai agreement	nil
Turkish convention	nil
United Kingdom convention	nil
United States convention	sections 6 and 20
United States protocol (No. 1)	sections 6 and 20
Vietnamese agreement	nil
Vietnamese notes (No. 1)	section 11ZCA

- (2) Subsection (1) does not apply to Article 23 of the United States convention (as amended by the United States protocol (No. 1)).

5A Earlier agreements continue to have the force of law

The provisions of each of the agreements mentioned below, so far as those provisions affect Australian tax, continue to have the force of law for tax in respect of income or fringe benefits in relation to which the agreement remains effective.

Note: Some earlier agreements continue to have the force of law by other provisions of this Act.

Agreement
Canadian 1957 agreement
Finnish 1984 agreement
Finnish 1997 protocol
French 1969 airline profits agreement
French 1976 agreement
French 1989 protocol
Japanese 1969 agreement
New Zealand 1960 agreement

Agreement

New Zealand 1972 agreement
New Zealand 1995 agreement
New Zealand 2005 protocol
Norwegian 1982 convention
United Kingdom 1946 agreement
United Kingdom 1967 agreement
United Kingdom 1980 protocol
United States 1953 convention

6 Convention with United States of America

The United States convention (as amended by the United States protocol (No. 1)) does not subject to Australian tax any interest paid by a resident of Australia to a resident of the United States of America that, apart from that convention, would not be subject to Australian tax.

6A Convention with Canada

Subject to this Act, on and after the date of entry into force of the Canadian convention, the provisions of the convention, so far as those provisions affect Australian tax, have, and shall be deemed to have had, the force of law:

- (a) in relation to withholding tax—in respect of dividends or interest derived on or after 1 July 1975 and in relation to which the convention remains effective; and
- (b) in relation to tax other than withholding tax—in respect of income of any year of income commencing on or after 1 July 1975 and in relation to which the convention remains effective.

6B Convention with New Zealand

- (1) This section applies in relation to:

- (a) income described in paragraph 3 of Article 17 of the New Zealand convention, derived in respect of personal activities exercised by a sportsperson; and
 - (b) income derived by an individual covered by subsection (4) in respect of a sportsperson, if that income is derived from providing services mentioned in paragraph (4)(a) to:
 - (i) the sportsperson in deriving income mentioned in paragraph (a); or
 - (ii) a recognised team regularly playing in a league competition (as described in paragraph 3 of Article 17 of the New Zealand convention) of which the sportsperson is a member.
- (2) Subsection (3) applies in determining whether an individual was present in Australia on a particular day, for the purposes of determining whether the condition in subparagraph 2(a) of Article 14 of the New Zealand convention was met in relation to:
- (a) the 2020-21 year of income; or
 - (b) the 2021-22 year of income.
- (3) Treat the individual as not being present in Australia on that day if it was impractical, because of measures or arrangements related to the coronavirus known as COVID-19, for the individual to leave Australia on that day and continue to:
- (a) exercise the personal activities mentioned in paragraph (1)(a); or
 - (b) provide the services mentioned in paragraph (1)(b).
- (4) This subsection covers, in respect of a sportsperson, an individual who:
- (a) provides any of the following services to the sportsperson or to a recognised team of which the sportsperson is a member:
 - (i) services as a manager, coach, trainer, runner, physician or physiotherapist;
 - (ii) advertising or promotional services;
 - (iii) any other similar services; and
 - (b) is employed by a person that:

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- (i) employs the sportsperson; or
- (ii) if a body corporate employs the sportsperson—is a related body corporate (within the meaning of the *Corporations Act 2001*) of that body corporate.

(5) In this section:

recognised team has the same meaning as in paragraph 3 of Article 17 of the New Zealand convention.

sportsperson has the same meaning as in paragraph 3 of Article 17 of the New Zealand convention.

7 Agreement with Singapore

Subject to this Act, the provisions of the Singaporean agreement, so far as those provisions affect Australian tax, have the force of law:

- (a) in relation to withholding tax—in respect of dividends or interest derived on or after 1 July 1969, and in relation to which the agreement remains effective; and
- (b) in relation to tax other than withholding tax—in respect of income of the year of income that commences on 1 July 1969, or of a subsequent year of income in relation to which the agreement remains effective.

10A Convention with Italy

Subject to this Act, on and after the date of entry into force of the Italian convention, the provisions of the convention, so far as those provisions affect Australian tax, have, and shall be deemed to have had, the force of law:

- (a) in relation to withholding tax—in respect of dividends or interest derived on or after 1 July 1976 and in relation to which the convention remains effective; and
- (b) in relation to tax other than withholding tax—in respect of income of any year of income commencing on or after 1 July

1976 and in relation to which the convention remains effective.

11 Earlier agreement with Germany

- (1) Subject to this Act, the provisions of the German 1972 agreement, so far as those provisions affect Australian tax, continue to have the force of law:
 - (a) in relation to withholding tax—in respect of dividends or interest derived on or after 1 July 1971 and in relation to which the agreement remains effective; and
 - (b) in relation to tax other than withholding tax—in respect of income of the year of income that commenced on 1 July 1971 and of a subsequent year of income in relation to which the agreement remains effective.
- (2) For the purposes of the Assessment Act, income that:
 - (a) is derived by a person who is a resident of the Federal Republic of Germany for the purposes of the German 1972 agreement; and
 - (b) is income in relation to which the agreement remains effective; and
 - (c) is income that, under Articles 6 to 8 and 10 to 16 of the agreement, may be taxed in Australia;is taken to be derived from sources in Australia.

11A Agreement with the Netherlands

For the purposes of the Assessment Act, income from a lease of land, income from any other direct interest in or over land, whether or not improved, and income from debt-claims of every kind, excluding bonds or debentures, secured by mortgage of real property or of any other direct interest in or over land, being income that under Article 6 of the Netherlands agreement (as amended by the Netherlands protocol (No. 2)) is to be regarded as income from real property, shall be deemed to be derived from sources in the place in which the land to which the lease, other direct interest or mortgage relates is situated.

11C Agreement with Belgium

Subject to this Act, on and after the date of entry into force of the Belgian agreement, the provisions of the agreement, so far as those provisions affect Australian tax, have the force of law:

- (a) in relation to withholding tax—in respect of dividends or interest derived on or after 1 January in the calendar year immediately following that in which the agreement enters into force and in relation to which the agreement remains effective; and
- (b) in relation to tax other than withholding tax—in respect of income of any year of income commencing on or after 1 July in the calendar year immediately following that in which the agreement enters into force and in relation to which the agreement remains effective.

11D Agreement with the Philippines

Subject to this Act, on and after the date of entry into force of the Philippine agreement, the provisions of the agreement, so far as those provisions affect Australian tax, have, and shall be deemed to have had, the force of law:

- (a) in relation to withholding tax—in respect of dividends or interest derived on or after 1 January in the calendar year in which the agreement enters into force and in relation to which the agreement remains effective; and
- (b) in relation to tax other than withholding tax—in respect of income of any year of income commencing on or after 1 July in the calendar year in which the agreement enters into force and in relation to which the agreement remains effective.

11E Earlier agreement with Switzerland

Subject to this Act, the provisions of the Swiss 1980 agreement, so far as those provisions affect Australian tax, continue to have the force of law:

- (a) in relation to withholding tax—in respect of dividends or interest derived on or after 1 January 1979 and in relation to which the agreement remains effective; and
- (b) in relation to tax other than withholding tax—in respect of income of the year of income that commenced on 1 July 1979 and of a subsequent year of income in relation to which the agreement remains effective.

11F Agreement with Malaysia

- (1) Subject to this Act, on and after the date of entry into force of the Malaysian agreement, the provisions of the agreement, so far as those provisions affect Australian tax, have, and shall be deemed to have had, the force of law:
 - (a) in relation to withholding tax—in respect of dividends or interest derived on or after 1 July 1979 and in relation to which the agreement remains effective; and
 - (b) in relation to tax other than withholding tax—in respect of income of any year of income that commenced on or after 1 July 1979 and in relation to which the agreement remains effective.
- (2) The Malaysian agreement, as amended by:
 - (a) the Malaysian protocol (No. 1); and
 - (b) the Malaysian protocol (No. 2); and
 - (c) the Malaysian protocol (No. 3);does not subject to Australian tax any interest, or royalties, paid by a resident of Australia to a resident of Malaysia that, apart from that agreement, would not be subject to Australian tax.

11FA First protocol with Malaysia

- (2) Nothing in section 170 of the *Income Tax Assessment Act 1936* prevents the amendment of an assessment made before the commencement of this section for the purpose of giving effect to the Malaysian protocol (No. 1).

- (3) Nothing in former Division 19 of Part III of the *Income Tax Assessment Act 1936* prevents the amendment of a determination made, or taken to have been made, under that Division before the commencement of this section for the purpose of giving effect to the Malaysian protocol (No. 1).

11FB Second protocol with Malaysia

- (2) Nothing in section 170 of the *Income Tax Assessment Act 1936* prevents the amendment of an assessment made before the commencement of this section for the purpose of giving effect to the Malaysian protocol (No. 2).
- (3) Nothing in former Division 19 of Part III of the *Income Tax Assessment Act 1936* prevents the amendment of a determination made, or taken to have been made, under that Division before the commencement of this section for the purpose of giving effect to the Malaysian protocol (No. 2).

11G Agreement with Sweden

Subject to this Act, on and after the date of entry into force of the Swedish agreement, the provisions of the agreement, so far as those provisions affect Australian tax, have the force of law:

- (a) in relation to withholding tax—in respect of dividends or interest derived on or after 1 January in the calendar year immediately following that in which the agreement enters into force and in relation to which the agreement remains effective; and
- (b) in relation to tax other than withholding tax—in respect of income of any year of income commencing on or after 1 July in the calendar year immediately following that in which the agreement enters into force and in relation to which the agreement remains effective.

11H Agreement with Denmark

- (1) Subject to this Act, on and after the date of entry into force of the Danish agreement, the provisions of the agreement, so far as those provisions affect Australian tax, have the force of law:
 - (a) in relation to withholding tax—in respect of dividends or interest derived on or after 1 January in the calendar year immediately following that in which the agreement enters into force and in relation to which the agreement remains effective; and
 - (b) in relation to tax other than withholding tax—in respect of income of any year of income commencing on or after 1 July in the calendar year immediately following that in which the agreement enters into force and in relation to which the agreement remains effective.
- (3) Where an amount of tax credit is to be treated as assessable income of a taxpayer in accordance with paragraph (7) of Article 10 of the Danish agreement:
 - (a) the amount of the tax credit shall be included in the assessable income of the taxpayer of the year of income in which the dividend to which the tax credit relates is paid; and
 - (b) the amount of the tax credit shall be added to the amount of the dividend to which the tax credit relates and the sum of the two amounts shall be deemed to be one dividend for the purposes of this Act and the Assessment Act.

11K Agreement with Ireland

Subject to this Act, on and after the date of entry into force of the Irish agreement, the provisions of the agreement, so far as those provisions affect Australian tax, have the force of law:

- (a) in relation to withholding tax—in respect of dividends or interest derived on or after 1 July in the calendar year immediately following that in which the agreement enters into force and in relation to which the agreement remains effective; and

- (b) in relation to tax other than withholding tax—in respect of income of any year of income commencing on or after 1 July in the calendar year immediately following that in which the agreement enters into force and in relation to which the agreement remains effective.

11L Convention with Korea

Subject to this Act, on and after the date of entry into force of the Korean convention, the provisions of the convention, so far as those provisions affect Australian tax, have, and shall be deemed to have had, the force of law:

- (a) in relation to withholding tax—in respect of dividends or interest derived on or after 1 January 1982 and in relation to which the convention remains effective; and
- (b) in relation to tax other than withholding tax—in respect of income of any year of income commencing on or after 1 July 1982 and in relation to which the convention remains effective.

11N Agreement with Malta

Subject to this Act, on and after the date of entry into force of the Maltese agreement, the provisions of the agreement, so far as those provisions affect Australian tax, have the force of law:

- (a) in relation to withholding tax—in respect of dividends or interest derived on or after 1 January in the calendar year next following that in which the agreement enters into force and in relation to which the agreement remains effective; and
- (b) in relation to tax other than withholding tax—in respect of income of any year of income commencing on or after 1 July in the calendar year next following that in which the agreement enters into force and in relation to which the agreement remains effective.

11Q Airline profits agreement with China

Subject to this Act, on and after the date of entry into force of the Chinese airline profits agreement, the provisions of the agreement, so far as those provisions affect Australian tax, have, and shall be deemed to have had, the force of law in relation to tax in respect of income derived on or after 1 July 1984 and in relation to which the agreement remains effective.

11R Agreement with Austria

Subject to this Act, on and after the date of entry into force of the Austrian agreement, the provisions of the agreement, so far as those provisions affect Australian tax, have the force of law:

- (a) in relation to withholding tax—in respect of dividends or interest derived on or after 1 January in the calendar year next following that in which the agreement enters into force and in relation to which the agreement remains effective; and
- (b) in relation to tax other than withholding tax—in respect of income of any year of income commencing on or after 1 July in the calendar year next following that in which the agreement enters into force and in relation to which the agreement remains effective.

11S Agreement with China

- (2) For the purposes of the Assessment Act, income, profits or gains derived by a person who is a resident of China for the purposes of the Chinese agreement, being income, profits or gains that under Articles 6 to 8, 10 to 17 and 19 to 22 of the agreement may be taxed in Australia, are taken to be derived from sources in Australia.
- (3) The provisions of the Chinese agreement do not have the effect of subjecting to Australian tax any interest or royalties paid by a resident of Australia to a resident of China that, apart from that agreement, would not be subject to Australian tax.

11ZA Agreement with Poland

The provisions of the Polish agreement do not have the effect of subjecting to Australian tax any interest or royalties paid by a resident of Australia to a resident of Poland that, apart from that agreement, would not be subject to Australian tax.

11ZCA Exchange of Notes between Australia and Vietnam

The Commissioner may amend an assessment made before the date of entry into force of the Vietnamese notes (No. 1) for the purpose of giving effect to those notes.

11ZF Agreement with Taipei Economic and Cultural Office

- (2) For the purposes of the Assessment Act, if:
- (a) a person derives income, profits or gains; and
 - (b) for the purposes of the Taipei agreement, the person is a resident of the foreign territory; and
 - (c) under any of Articles 6 to 8, 10 to 17 and 19 to 21 of the agreement, the income, profits or gains may be taxed in the Australian territory;
- the income, profits or gains are taken to be derived from sources in the Australian territory.
- (3) For the purposes of the Assessment Act and Article 22 of the Taipei agreement, if:
- (a) a person derives income, profits or gains; and
 - (b) for the purposes of the agreement, the person is a resident of the Australian territory; and
 - (c) under any of Articles 6 to 8, 10 to 17 and 19 to 21 of the agreement, the income, profits or gains may be taxed in the foreign territory;
- the income, profits or gains are taken to have been derived from sources in the foreign territory.
- (4) The provisions of the Taipei agreement do not have the effect of subjecting to Australian tax any interest or royalties paid by a

resident of the Australian territory to a resident of the foreign territory that, apart from the agreement, would not be subject to Australian tax.

- (5) Section 170 of the *Income Tax Assessment Act 1936* does not prevent the amendment of an assessment made before the commencement of this section for the purpose of giving effect to the Taipei agreement.
- (6) If:
- (a) an exchange of letters takes place for the purposes of paragraph 2 of the Annex mentioned in paragraph (b) of the definition of **Taipei agreement** in subsection 3AAA(1); and
 - (b) as a result of the exchange, income, profits or gains derived by an organisation before the exchange become taxable under paragraph 2 of the Annex solely in the Australian territory or solely in the foreign territory; and
 - (c) before the exchange and whether before or after the commencement of this section, an assessment was made in which the income, profits or gains were not taxed in that way;

section 170 of the *Income Tax Assessment Act 1936* does not prevent the amendment of the assessment for the purpose of taxing the income, profits or gains in that way.

- (7) In this section:

Australian territory means the territory mentioned in subparagraph 1(a) of Article 2 of the Taipei agreement.

foreign territory means the territory mentioned in subparagraph 1(b) of Article 2 of the Taipei agreement.

11ZI Argentine agreement

Nothing in section 170 of the *Income Tax Assessment Act 1936* prevents the amendment of an assessment made before the commencement of this section for the purpose of giving effect to the Argentine agreement.

16 Rebates of excess tax on income included in assessable income

- (1) This section applies in relation to each relevant part of a taxpayer's income of the year of income that consists of income in respect of which a provision of an agreement limits the amount of Australian tax payable.
- (2) The taxpayer is entitled, in respect of each relevant part of the taxpayer's income of the year of income to which this section applies, to a rebate of the amount (if any) by which the amount ascertained in accordance with the last preceding section as the amount of Australian tax payable in respect of that part exceeds the limit applicable under the provisions of the agreement in relation to that part.
- (3) The rebate to which a taxpayer is entitled under this section in respect of a relevant part of the taxpayer's income shall be allowed in the taxpayer's assessment in respect of income of the year of income in the assessable income of which that part is included.
- (4) A rebate, or the sum of the rebates, a taxpayer is entitled to under subsection (2), in respect of income of a year of income, must not exceed the amount of Australian tax payable in respect of the taxpayer's taxable income of that year after all other rebates of, and deductions from, that tax have been taken into account.

17A Withholding tax

- (1) Where a provision of an agreement limits the amount of Australian tax payable in respect of a dividend or a royalty, being a dividend or a royalty in respect of which withholding tax is payable, and the amount of that withholding tax exceeds the limit specified in the agreement, the liability of the taxpayer for the withholding tax shall be reduced by an amount equal to the amount of the excess.
- (2) Where the liability of a taxpayer for withholding tax payable in respect of a unit trust dividend would have been reduced in pursuance of subsection (1) if that unit trust dividend had been a dividend paid to the taxpayer by a company that is a resident, that

liability shall be reduced by an amount equal to the amount by which the liability would have been reduced if the unit trust dividend had been a dividend paid to the taxpayer by a company that is a resident.

(3) In subsection (2):

unit trust dividend means a unit trust dividend within the meaning of Division 6C of Part III of the *Income Tax Assessment Act 1936*.

(4) If:

(a) a provision (**basic royalty provision**) of an agreement is covered by either of the following subparagraphs:

- (i) paragraph 1 or 2 of Article 12 of the Chinese agreement;
- (ii) a corresponding provision of another agreement; and

(b) another provision of the agreement expressly excludes particular royalties (**excluded royalties**) from the scope of the basic royalty provision;

section 128B of the *Income Tax Assessment Act 1936* (which deals with liability for withholding tax) does not apply to the excluded royalties.

(5) Section 128B of the *Income Tax Assessment Act 1936* (which deals with liability for withholding tax) does not apply to the payment of a royalty as defined in subsection 6(1) of that Act if:

- (a) the royalty is paid to a person who is a resident of a Contracting State or territory (other than Australia) for the purposes of an agreement; and
- (b) the agreement does not treat the amount paid as a royalty.

18 Source of dividends

(1) Where a company is not a resident of Australia but, for the purposes of a law of a country with which, or with the government of which, an agreement has been made (being a law which imposes foreign tax), is resident in that other country, a dividend paid by the company shall, for the purposes of the agreement, be deemed to be derived from a source in that country.

- (2) Subsection (1) does not limit the operation of a provision of an agreement by virtue of which a dividend is deemed to be derived from a source outside Australia.

20 Collection of tax due to the United States of America

- (1) The purpose of this section is to enable the Government of Australia to give effect to its obligation under paragraph (5) of Article 25 of the United States convention (as amended) and accordingly the amounts of United States tax to which this section applies are amounts of United States tax the collection of which is necessary in order to ensure that the benefit of exemptions from United States tax, or of reductions in rates of United States tax, provided for by the convention is not received by a person not entitled to that benefit.
- (2) Where a person is liable to pay an amount of United States tax to which this section applies, there is payable by that person to the Commissioner as a debt due to the Queen on behalf of Australia an amount equivalent to that amount, and the amount so payable may be sued for and recovered in any court of competent jurisdiction by the Commissioner, a Second Commissioner or a Deputy Commissioner suing in his or her official name.
- (3) An amount payable to the Commissioner under the last preceding subsection may be collected by the Commissioner under section 218 of the Assessment Act and, for that purpose, a reference in that section to a taxpayer shall be read as a reference to the person by whom that amount is payable and a reference to an amount due by a taxpayer in respect of tax shall be read as a reference to the amount so payable.
- (4) The Commissioner, a Second Commissioner or a Deputy Commissioner may, by writing under his or her hand, certify:
- (a) that, on a date specified in the certificate, a person specified in the certificate was liable to pay an amount of United States tax;
 - (b) that that amount was an amount of United States tax to which this section applies; and

- (c) that an amount specified in the certificate is an amount equivalent to the amount of United States tax; and such a certificate is, in all courts and for all purposes, prima facie evidence of the matters stated in the certificate and that the person specified in the certificate has, during the period from the date specified in the certificate until the date of the certificate, continued to be liable to pay the amount of United States tax.
- (5) The Commissioner shall pay to the Government of the United States of America an amount equal to any amount paid or recovered by virtue of this section.
- (6) In this section:

United States convention (as amended) means the United States convention as amended by the United States protocol (No. 1).

United States tax has the same meaning as in the United States convention (as amended).

21 Regulations

The power to make regulations conferred by section 266 of the *Income Tax Assessment Act 1936* shall be deemed to extend to the making of regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act.

22 Application of this Act

Nothing in this Act affects assessments in respect of income, or the ascertainment of credits against tax on income, of a year of income before the year of income that commenced on 1 July 1953.

23 Gathering and exchanging information

- (1) The Commissioner or an officer authorised by the Commissioner may use the information gathering provisions for the purpose of

gathering information to be exchanged in accordance with the Commissioner's obligations under an international agreement.

- (3) Subsection (1) has effect whether or not the information relates to Australian tax.
- (4) In this section:

information gathering provision means a provision of a taxation law that allows the Commissioner:

- (a) to access land, premises, documents, information, goods or other property; or
- (b) to require or direct a person to provide information; or
- (c) to require or direct a person to appear before the Commissioner or an officer and give evidence or produce documents.

international agreement means:

- (a) an agreement given the force of law under this Act; or
- (b) some other agreement that allows for the exchange of information on tax matters between Australia and:
 - (i) a foreign country or a constituent part of a foreign country; or
 - (ii) an overseas territory.

taxation law has the same meaning as in the *Income Tax Assessment Act 1997*.

24 Relief from double taxation where profits adjusted

Application

- (1) This section applies if:
 - (a) Australia has an agreement with one of the following (a **treaty partner**):
 - (i) a foreign country or a constituent part of a foreign country;
 - (ii) an overseas territory; and

- (b) the treaty partner taxes profits, or purports to tax profits, in accordance with, or consistent with the principles of:
 - (i) if the treaty partner is the United Kingdom—Article 9 of the United Kingdom convention; or
 - (ii) otherwise—a corresponding provision of another agreement.

Note: Article 9 of the United Kingdom convention deals with profits of associated enterprises.

Object

- (2) The object of this section is to prevent double taxation of the profits, to the extent that the Commissioner considers the taxation of the profits by the treaty partner to be in accordance with the agreement.

Adjustment of taxable income or tax loss

- (3) The Commissioner may determine the amount of a taxpayer's taxable income or tax loss of a year of income to be an amount that is appropriate having regard to the object of this section.

Note: The Commissioner may amend an assessment at any time to give effect to this section: see subsection 170(11) of the *Income Tax Assessment Act 1936*.

Schedules

Schedule 1—Taipei agreement

AGREEMENT BETWEEN
THE AUSTRALIAN COMMERCE AND INDUSTRY OFFICE
AND
THE TAIPEI ECONOMIC AND CULTURAL OFFICE
CONCERNING THE AVOIDANCE OF DOUBLE TAXATION
AND
THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME

THE AUSTRALIAN COMMERCE AND INDUSTRY OFFICE AND THE
TAIPEI ECONOMIC AND CULTURAL OFFICE,

DESIRING to conclude an agreement concerning the avoidance of double
taxation and the prevention of fiscal evasion with respect to taxes on income,

HAVE AGREED as follows:

Article 1

Personal scope

This Agreement shall apply to persons who are residents of one or both of the
territories.

Article 2

Taxes covered

1. The existing taxes to which this Agreement shall apply are:
 - (a) in the territory in which the taxation law administered by the
Australian Taxation Office is applied:

the income tax, and the resource rent tax in respect of offshore projects relating to exploration for or exploitation of petroleum resources, imposed under that law;

- (b) in the territory in which the taxation law administered by the Department of Taxation, Ministry of Finance, Taipei is applied: the profit seeking enterprise income tax and the individual consolidated income tax, imposed under that law.

2. This Agreement shall apply also to any identical or substantially similar taxes on income, profits or gains which are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities will notify each other as soon as practicable of any substantial changes which have been made in the taxation laws of their respective territories.

Article 3

General definitions

1. In this Agreement, unless the context otherwise requires:
- (a) the term “territory” means the territory referred to in subparagraph 1(a) or 1(b) of Article 2, as the case requires;
 - (b) the term “person” includes an individual, a company and any other body of persons;
 - (c) the term “company” means any body corporate or any entity which is treated as a company or body corporate for tax purposes;
 - (d) the terms “enterprise of a territory” and “enterprise of the other territory” mean respectively an enterprise carried on by a resident of a territory or an enterprise carried on by a resident of the other territory, as the context requires;
 - (e) the term “tax” means tax imposed under the law of a territory, being a tax to which this Agreement applies by virtue of Article 2, but does not include any penalty or interest imposed under that law;
 - (f) the term “competent authority” means, in the case of the territory in which the taxation law administered by the Australian Taxation Office is applied, the Commissioner of Taxation or an authorised representative of the Commissioner and, in the case of the territory in which the taxation law administered by the

Department of Taxation, Ministry of Finance, Taipei is applied, the Director-General of the Department of Taxation or an authorised representative of the Director-General.

2. As regards the application of this Agreement at any time in a territory, any term not defined in this Agreement shall, unless the context otherwise requires, have the meaning which it has at that time under the law of that territory concerning the taxes to which this Agreement applies, any meaning under the applicable tax law of that territory prevailing over a meaning given to the term under other laws of that territory.

Article 4
Residence

1. For the purposes of this Agreement, a person is a resident of a territory if the person is a resident of that territory for the purposes of its tax.

2. A person is not a resident of the territory in which the taxation law administered by the Australian Taxation Office is applied for the purposes of this Agreement if the person is liable to tax in that territory in respect only of income from sources in that territory.

3. Where by reason of the preceding provisions of this Article a person, being an individual, is a resident of both territories, then the status of the person shall be determined in accordance with the following rules:

- (a) the person shall be deemed to be a resident solely of the territory in which a permanent home is available to the person;
- (b) if a permanent home is available to the person in both territories, or in neither of them, the person shall be deemed to be a resident solely of the territory in which the person has an habitual abode;
- (c) if the person has an habitual abode in both territories or in neither of them, the person shall be deemed to be a resident solely of the territory with which the person's economic and personal relations are closer.

4. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both territories, then it shall be deemed to be a resident solely of the territory in which its place of incorporation is situated.

Article 5**Permanent establishment**

1. For the purposes of this Agreement, the term “permanent establishment”, in relation to an enterprise, means a fixed place of business through which the business of the enterprise is wholly or partly carried on.
2. The term “permanent establishment” includes especially:
 - (a) a place of management;
 - (b) a branch;
 - (c) an office;
 - (d) a factory;
 - (e) a workshop;
 - (f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources;
 - (g) an agricultural, pastoral or forestry property;
 - (h) a building site or construction, installation or assembly project which exists for more than 6 months; and
 - (i) the furnishing of services, including consultancy services in a territory by an enterprise of the other territory through employees or other personnel engaged by the enterprise for such purpose, but only where those activities (for the same or a connected project) within the first-mentioned territory continue for a period or periods aggregating more than 120 days within any twelve month period.
3. An enterprise shall not be deemed to have a permanent establishment merely by reason of:
 - (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise; or
 - (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery; or
 - (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise; or

- (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or of collecting information, for the enterprise; or
- (e) the maintenance of a fixed place of business solely for the purpose of activities which have a preparatory or auxiliary character for the enterprise, such as advertising or scientific research.

4. An enterprise shall be deemed to have a permanent establishment in a territory and to carry on business through that permanent establishment if:

- (a) it carries on supervisory activities in that territory for more than 6 months in connection with a building site, or a construction, installation or assembly project, which is being undertaken in that territory; or
- (b) substantial equipment is being used in that territory by, for or under contract with, the enterprise where that use continues for more than 3 months.

5. A person acting in a territory on behalf of an enterprise of the other territory—other than an agent of an independent status to whom paragraph 6 applies—shall be deemed to be a permanent establishment of that enterprise in the first-mentioned territory if:

- (a) the person has, and habitually exercises in that territory, an authority to conclude contracts on behalf of the enterprise, unless the person's activities are limited to the purchase of goods or merchandise for the enterprise; or
- (b) in so acting, the person manufactures or processes in that territory for the enterprise goods or merchandise belonging to the enterprise.

6. An enterprise of a territory shall not be deemed to have a permanent establishment in the other territory merely because it carries on business in that other territory through a person who is a broker, general commission agent or any other agent of an independent status and is acting in the ordinary course of the person's business as such a broker or agent.

7. The fact that a company which is a resident of a territory controls or is controlled by a company which is a resident of the other territory, or which carries on business in that other territory (whether through a permanent

establishment or otherwise), shall not of itself make either company a permanent establishment of the other.

8. The principles set forth in the preceding paragraphs of this Article shall be applied in determining for the purposes of paragraph 5 of Article 11 and paragraph 5 of Article 12 whether an enterprise, not being an enterprise of either territory, has a permanent establishment in a territory.

Article 6

Income from real property

1. Income from real property may be taxed in the territory in which the real property is situated.
2. In this Article, the term “real property”:
 - (a) in the case of the territory in which the taxation law administered by the Australian Taxation Office is applied, has the meaning it has under the law of that territory, and includes:
 - (i) a lease of land and any other interest in or over land, whether improved or not; and
 - (ii) a right to receive variable or fixed payments as consideration for the exploitation of or the right to explore for or exploit, or in respect of the proceeds from the exploitation of, mineral deposits, oil or gas wells, quarries or other places of extraction or exploitation of natural resources; and
 - (b) in the case of the territory in which the taxation law administered by the Department of Taxation, Ministry of Finance, Taipei is applied, has the meaning it has under the law of that territory, and includes:
 - (i) property accessory to immovable property, livestock and equipment used in agriculture and forestry;
 - (ii) rights to which the provisions of the general law respecting landed property apply; and
 - (iii) usufruct of immovable property and rights to variable or fixed payments as consideration for the exploitation of or the right to explore for or exploit, or in respect of the exploitation of, mineral deposits, sources and other natural resources; but

(c) shall not include ships, boats and aircraft.

3. Any interest or right referred to in paragraph 2 shall be regarded as situated where the land, mineral, oil or gas deposits, quarries or natural resources, as the case may be, are situated or where the exploration may take place.

4. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other form of real property.

5. The provisions of paragraphs 1 and 4 shall also apply to income from real property of an enterprise and to income from real property used for the performance of independent personal services.

Article 7

Business profits

1. The profits of an enterprise of a territory shall be taxable only in that territory unless the enterprise carries on business in the other territory through a permanent establishment situated in that other territory. If the enterprise carries on business in that manner, the profits of the enterprise may be taxed in the other territory but only so much of them as is attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3, where an enterprise of a territory carries on business in the other territory through a permanent establishment situated in that other territory, there shall be attributed to that permanent establishment in each territory the profits which that permanent establishment might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment or with other enterprises with which it deals.

3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment (including executive and general administrative expenses so incurred) and which would be deductible if the permanent establishment were an independent entity which paid those expenses, whether

incurred in the territory in which the permanent establishment is situated or elsewhere.

4. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

5. Nothing in this Article shall affect the application of any law of a territory relating to the determination of the tax liability of a person, including determinations in cases where the information available to the competent authority of that territory is inadequate to determine the profits to be attributed to a permanent establishment, provided that that law shall be applied, so far as it is practicable to do so, consistently with the principles of this Article.

6. Where profits include items of income or gains which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

7. Nothing in this Article shall affect the operation of any law of a territory relating to tax imposed on profits from insurance with non-residents provided that if the relevant law in force in either territory at the date of signature of this Agreement is varied (otherwise than in minor respects so as not to affect its general character) the parties to this Agreement shall consult each other with a view to facilitating any amendment of this paragraph as may be appropriate.

8. Where:

- (a) a resident of a territory is beneficially entitled, whether directly or through one or more interposed trust estates, to a share of the business profits of an enterprise carried on in the other territory by the trustee of a trust estate other than a trust estate which is treated as a company for tax purposes; and
- (b) in relation to that enterprise, that trustee would, in accordance with the principles of Article 5, have a permanent establishment in that other territory,

the enterprise carried on by the trustee shall be deemed to be a business carried on in the other territory by that resident through a permanent establishment

situated in that other territory and that share of business profits shall be attributed to that permanent establishment.

Article 8

Ships and aircraft

1. Profits derived by an enterprise of a territory from the operation of ships or aircraft shall be taxable only in that territory.
2. Notwithstanding the provisions of paragraph 1, such profits shall be taxed in the other territory to the extent that they are profits derived directly or indirectly from ship or aircraft operations confined solely to places in that other territory.
3. The profits to which the provisions of paragraphs 1 and 2 apply shall include profits from:
 - (a) the lease of ships or aircraft on a full time, voyage or bareboat basis, and of containers and related equipment, which is merely incidental to the international operation of ships or aircraft by the lessor, provided that the leased ships or aircraft, or the containers and related equipment, are used in international operations by the lessee; and
 - (b) the operation of ships or aircraft derived through participation in a pool, a joint business or an international operating agency.
4. For the purposes of this Article, profits derived from the carriage by ships or aircraft of passengers, livestock, mail, goods or merchandise which are shipped in a territory and discharged at a place in that territory shall be treated as profits from ship or aircraft operations confined solely to places in that territory.

Article 9

Associated enterprises

1. Where
 - (a) an enterprise of a territory participates directly or indirectly in the management, control or capital of an enterprise of the other territory; or

- (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a territory and an enterprise of the other territory,

and in either case conditions operate between the two enterprises in their commercial or financial relations which differ from those which might be expected to operate between independent enterprises dealing wholly independently with one another, then any profits which, but for those conditions, might have been expected to accrue to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Nothing in this Article shall affect the application of any law of a territory relating to the determination of the tax liability of a person, including determinations in cases where the information available to the competent authority of that territory is inadequate to determine the profits to be attributed to an enterprise, provided that that law shall be applied, so far as it is practicable to do so, consistently with the principles of this Article.

3. Where profits on which an enterprise of a territory has been charged to tax in that territory are also included, by virtue of the provisions of paragraph 1 or 2, in the profits of an enterprise of the other territory and charged to tax in that other territory, and the profits so included are profits which might have been expected to have accrued to that enterprise of the other territory if the conditions operative between the enterprises had been those which might have been expected to have operated between independent enterprises dealing wholly independently with one another, then the first-mentioned territory shall make an appropriate adjustment to the amount of tax charged on those profits in the first-mentioned territory. In determining such an adjustment, due regard shall be had to the other provisions of this Agreement and for this purpose the competent authorities shall if necessary consult each other.

Article 10 Dividends

1. Dividends paid by a company which is a resident of a territory for the purposes of its tax, being dividends to which a resident of the other territory is beneficially entitled, may be taxed in that other territory.

2. However, those dividends may also be taxed in the territory of which the company paying the dividends is a resident for the purposes of its tax, and according to the law of that territory, but the tax so charged shall not exceed:
- (a) in the territory in which the taxation law administered by the Australian Taxation Office is applied:
 - (i) 10 per cent of the gross amount of the dividends, to the extent to which the dividends have been fully “franked” in accordance with the federal law of that territory relating to its income tax; and
 - (ii) 15 per cent of the gross amount of the dividends in all other cases; and
 - (b) in the territory in which the taxation law administered by the Department of Taxation, Ministry of Finance, Taipei is applied:
 - (i) 10 per cent of the gross amount of the dividends, where the dividends are paid to a company (other than a partnership) which holds directly at least 25 per cent of the capital of the company paying the dividends; and
 - (ii) 15 per cent of the gross amount of the dividends in all other cases,

provided that if the relevant law in either territory at the date of signature of this Agreement is varied, otherwise than in minor respects so as to not affect its general character, the parties to this Agreement shall consult each other with a view to facilitating any amendment of this paragraph as may be appropriate.

3. The term “dividends” in this Article means income from shares and other income assimilated to income from shares by the law, relating to tax, of the territory of which the company making the distribution is a resident for the purposes of its tax.

4. The provisions of paragraphs 1 and 2 shall not apply if the person beneficially entitled to the dividends, being a resident of a territory, carries on business in the other territory of which the company paying the dividends is a resident, through a permanent establishment situated in that other territory, or performs in that other territory independent personal services from a fixed base situated in that other territory, and the holding in respect of which the dividends are paid is effectively connected with that permanent establishment or fixed base. In that case the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Dividends paid by a company which is a resident of a territory, being dividends to which a person who is not a resident of the other territory is beneficially entitled, shall be exempt from tax in that other territory except insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other territory. This paragraph shall not apply in relation to dividends paid by any company which is a resident of the territory in which the taxation law administered by the Australian Taxation Office is applied for the purposes of tax imposed by that territory and which is also a resident of the territory in which the taxation law administered by the Department of Taxation, Ministry of Finance, Taipei is applied for the purposes of tax imposed by that territory.

Article 11

Interest

1. Interest arising in a territory, being interest to which a resident of the other territory is beneficially entitled, may be taxed in that other territory.
2. However, that interest may also be taxed in the territory in which it arises, and according to the law of that territory, but the tax so charged shall not exceed 10 per cent of the gross amount of the interest.
3. The term “interest” in this Article includes interest from government securities or from bonds or debentures, whether or not secured by mortgage and whether or not carrying a right to participate in profits, interest from any other form of indebtedness and all other income assimilated to income from money lent by the law, relating to tax, of the territory in which the income arises.
4. The provisions of paragraphs 1 and 2 shall not apply if the person beneficially entitled to the interest, being a resident of a territory, carries on business in the other territory, in which the interest arises, through a permanent establishment situated in that other territory, or performs in that other territory independent personal services from a fixed base situated in that other territory, and the indebtedness in respect of which the interest is paid is effectively connected with that permanent establishment or fixed base. In that case the provisions of Article 7 or Article 14, as the case may be, shall apply.
5. Interest shall be deemed to arise in a territory when the payer is an authority of that territory or a subdivision or local authority of that territory or a

person who is a resident of that territory for the purposes of its tax. Where, however, the person paying the interest, whether the person is a resident of a territory or not, has in a territory a permanent establishment or fixed base in connection with which the indebtedness on which the interest is paid was incurred, and that interest is borne by that permanent establishment or fixed base, then the interest shall be deemed to arise in the territory in which the permanent establishment or fixed base is situated.

6. Where, by reason of a special relationship between the payer and the person beneficially entitled to the interest, or between both of them and some other person, the amount of the interest paid, having regard to the indebtedness for which it is paid, exceeds the amount which might have been expected to have been agreed upon by the payer and the person so entitled in the absence of that relationship, the provisions of this Article shall apply only to the last-mentioned amount. In that case, the excess part of the amount of the interest paid shall remain taxable according to the law, relating to tax, of each territory, but subject to the other provisions of this Agreement.

Article 12

Royalties

1. Royalties arising in a territory, being royalties to which a resident of the other territory is beneficially entitled, may be taxed in that other territory.

2. However, those royalties may also be taxed in the territory in which they arise, and according to the law of that territory, but the tax so charged shall not exceed 12.5 per cent of the gross amount of the royalties.

3. The term “royalties” in this Article means payments or credits, whether periodical or not, and however described or computed, to the extent to which they are made as consideration for:

- (a) the use of, or the right to use, any copyright, patent, design or model, plan, secret formula or process, trademark or other like property or right; or
- (b) the use of, or the right to use, any industrial, commercial or scientific equipment; or
- (c) the supply of scientific, technical, industrial or commercial knowledge or information; or

-
- (d) the supply of any assistance that is ancillary and subsidiary to, and is furnished as a means of enabling the application or enjoyment of, any such property or right as is mentioned in subparagraph (a), any such equipment as is mentioned in subparagraph (b) or any such knowledge or information as is mentioned in subparagraph (c) of this paragraph; or
 - (e) the reception of, or the right to receive, visual images or sounds, or both, transmitted to the public by:
 - (i) satellite; or
 - (ii) cable, optic fibre or similar technology; or
 - (f) the use in connection with television broadcasting or radio broadcasting, or the right to use in connection with television broadcasting or radio broadcasting, visual images or sounds, or both, transmitted by:
 - (i) satellite; or
 - (ii) cable, optic fibre or similar technology; or
 - (g) the use of, or the right to use:
 - (i) motion picture films; or
 - (ii) films or video tapes for use in connection with television; or
 - (iii) tapes for use in connection with radio broadcasting; or
 - (h) total or partial forbearance in respect of the use or supply of any property or right referred to in this paragraph.

4. The provisions of paragraphs 1 and 2 shall not apply if the person beneficially entitled to the royalties, being a resident of a territory, carries on business in the other territory, in which the royalties arise, through a permanent establishment situated in that other territory, or performs in that other territory independent personal services from a fixed base situated in that other territory, and the property or right in respect of which the royalties are paid or credited is effectively connected with that permanent establishment or fixed base. In that case the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Royalties shall be deemed to arise in a territory when the payer is an authority of that territory or a subdivision or local authority of that territory or a person who is a resident of that territory for the purposes of its tax. Where, however, the person paying the royalties, whether the person is a resident of a territory or not, has in a territory a permanent establishment or fixed base in

connection with which the liability to pay the royalties was incurred, and the royalties are borne by the permanent establishment or fixed base, then the royalties shall be deemed to arise in the territory in which the permanent establishment or fixed base is situated.

6. Where, by reason of a special relationship between the payer and the person beneficially entitled to the royalties, or between both of them and some other person, the amount of the royalties paid or credited, having regard to what they are paid or credited for, exceeds the amount which might have been expected to have been agreed upon by the payer and the person so entitled in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In that case, the excess part of the amount of the royalties paid or credited shall remain taxable according to the law, relating to tax, of each territory, but subject to the other provisions of this Agreement.

Article 13

Alienation of property

1. Income, profits or gains derived by a resident of a territory from the alienation of real property situated in the other territory may be taxed in that other territory.

2. Income, profits or gains from the alienation of property, other than real property, that forms part of the business property of a permanent establishment which an enterprise of a territory has in the other territory or pertains to a fixed base available in that other territory to a resident of the first-mentioned territory for the purpose of performing independent personal services, including income, profits or gains from the alienation of that permanent establishment (alone or with the whole enterprise) or of that fixed base, may be taxed in that other territory.

3. Income, profits or gains from the alienation of ships or aircraft operated in international traffic, or of property (other than real property) pertaining to the operation of those ships or aircraft, shall be taxable only in the territory of which the enterprise operating those ships or aircraft is a resident.

4. Income, profits or gains derived by a resident of a territory from the alienation of shares or comparable interests in a company, the assets of which

consist wholly or principally of real property situated in the other territory, may be taxed in that other territory.

5. Nothing in this Agreement shall affect the application of a law of a territory relating to the taxation of gains of a capital nature derived from the alienation of any property other than that to which any of the preceding paragraphs of this Article apply.

6. In this Article, the term “real property” has the same meaning as it has in Article 6.

7. The situation of real property shall be determined for the purposes of this Article in accordance with paragraph 3 of Article 6.

Article 14

Independent personal services

1. Income derived by an individual who is a resident of a territory in respect of professional services or other activities of an independent character shall be taxable only in that territory unless a fixed base is regularly available to the individual in the other territory for the purpose of performing the individual's activities. If such a fixed base is available to the individual, the income may be taxed in the other territory but only so much of it as is attributable to activities exercised from that fixed base.

2. The term “professional services” includes services performed in the exercise of independent scientific, literary, artistic, educational or teaching activities as well as in the exercise of the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

Article 15

Dependent personal services

1. Subject to the provisions of Articles 16, 18 and 19, salaries, wages and other similar remuneration derived by an individual who is a resident of a territory in respect of an employment shall be taxable only in that territory unless the employment is exercised in the other territory. If the employment is so exercised, such remuneration as is derived from that exercise may be taxed in that other territory.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by an individual who is a resident of a territory in respect of an employment exercised in the other territory shall be taxable only in the first-mentioned territory if:

- (a) the recipient is present in the other territory for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the year of income concerned; and
- (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of that other territory; and
- (c) the remuneration is not deductible in determining taxable profits of a permanent establishment or a fixed base which the employer has in that other territory; and
- (d) the remuneration is, or upon the application of this Article will be, subject to tax in the first-mentioned territory.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated by an enterprise of a territory in international traffic shall be taxable only in that territory.

Article 16 Directors' fees

Directors' fees and similar payments derived by a resident of a territory in the person's capacity as a member of the board of directors of a company which is a resident of the other territory may be taxed in that other territory.

Article 17 Entertainers and sportspersons

1. Notwithstanding the provisions of Articles 14 and 15, income derived by entertainers (such as theatrical, motion picture, radio or television artistes and musicians) and sportspersons from their personal activities as such may be taxed in the territory in which these activities are exercised.

2. Where income in respect of the personal activities of an entertainer or a sportsperson as such accrues not to that entertainer or sportsperson but to another person, that income may, notwithstanding the provisions of Articles 7,

14 and 15, be taxed in the territory in which the activities of the entertainer or sportsperson are exercised.

Article 18

Pensions and annuities

1. All pensions and annuities paid to a resident of a territory shall be taxable only in that territory.
2. The term “annuity” means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

Article 19

Public service

1. Salaries, wages and other similar remuneration, other than a pension or annuity, paid by an authority administering a territory or a subdivision of that territory or by a local authority of that territory to any individual in respect of services rendered in the discharge of public or administrative functions on behalf of such an authority shall be taxable only in that territory. However, such salaries, wages and other similar remuneration shall be taxable only in the other territory if the services are rendered in that other territory and the recipient is a resident of that other territory who:
 - (a) is a citizen or national of that territory; or
 - (b) did not become a resident of that territory solely for the purpose of performing the services.
2. The provisions of paragraph 1 shall not apply to salaries, wages and other similar remuneration in respect of services rendered in connection with any trade or business carried on by any authority referred to in paragraph 1. In that case, the provisions of Article 15 or Article 16, as the case may be, shall apply.

Article 20

Students

Where a student, who is a resident of a territory or who was a resident of that territory immediately before visiting the other territory and who is temporarily present in that other territory solely for the purpose of the student's education, receives payments from sources outside that other territory for the purpose of the student's maintenance or education, those payments shall be exempt from tax in that other territory.

Article 21

Other income

1. Items of income of a resident of a territory, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that territory.
2. However, any such income derived by a resident of a territory from sources in the other territory may also be taxed in that other territory.
3. The provisions of paragraph 1 shall not apply to income, other than income from real property as defined in paragraph 2 of Article 6, derived by a resident of a territory where that income is effectively connected with a permanent establishment or fixed base situated in the other territory. In that case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

Article 22

Methods of elimination of double taxation

Subject to the provisions of the law of a territory from time to time in force relating to the allowance of a credit against tax payable in that territory of tax paid outside that territory (which shall not affect the general principle of this Article), tax paid under the law of the other territory and in accordance with this Agreement, whether directly or by deduction, in respect of income derived by a person who is a resident of the first-mentioned territory from sources in the other territory shall be allowed as a credit against tax payable in the first-mentioned territory in respect of that income. The amount of credit, however, shall not exceed the amount of the tax in the first-mentioned territory on that income computed in accordance with its taxation laws and regulations.

Article 23**Mutual agreement procedure**

1. Where a person considers that the actions of the competent authority of one or both of the territories result or will result for the person in taxation not in accordance with this Agreement, the person may, irrespective of the remedies provided by the domestic law of those territories concerning taxes to which this Agreement applies, present a case to the competent authority of the territory of which the person is a resident. The case must be presented within 3 years from the first notification of the action resulting in taxation not in accordance with this Agreement.
2. The competent authority shall endeavour, if the claim appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case with the competent authority of the other territory, with a view to the avoidance of taxation which is not in accordance with this Agreement. The solution so reached shall be implemented notwithstanding any time limits in the domestic law of the territories.
3. The competent authorities shall jointly endeavour to resolve any difficulties or doubts arising as to the interpretation or application of this Agreement. They may also consult together for the elimination of double taxation in cases not provided for in this Agreement.
4. The competent authorities may communicate with each other directly for the purpose of giving effect to the provisions of this Agreement.

Article 24**Exchange of information**

1. The competent authorities shall exchange such information as is necessary for carrying out this Agreement or of the domestic law of each of the territories concerning taxes to which this Agreement applies insofar as the taxation under that law is not contrary to this Agreement. Any information received by the competent authority of a territory shall be treated as secret in the same manner as information obtained under the domestic law of that territory and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in

relation to, the taxes to which this Agreement applies. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

2. In no case shall the provisions of paragraph 1 be construed so as to impose on the competent authority of a territory the obligation:
- (a) to carry out administrative measures at variance with the law or the administrative practice of that or of the other territory; or
 - (b) to supply information which is not obtainable under the law or in the normal course of the administration of that or of the other territory; or
 - (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or to supply information the disclosure of which would be contrary to public policy.

Article 25

Entry into effect

This Agreement shall enter into effect on the date on which the Australian Commerce and Industry Office and the Taipei Economic and Cultural Office notify each other in writing that the last of such things has been done as is necessary to give this Agreement effect in the domestic law of the respective territories. This Agreement shall have effect:

- (a) in both territories, in respect of:
 - (i) withholding tax on income, profits or gains derived by a non-resident, in relation to income, profits or gains derived on or after the first day of the second month next following that in which the Agreement enters into effect;
 - (ii) tax in relation to profits to which Article 8 applies, on or after 1 January 1991;
- (b) in respect of other tax of the territory in which the taxation law administered by the Australian Taxation Office is applied, in relation to income, profits or gains of any year of income beginning on or after 1 July in the calendar year next following that in which the Agreement enters into effect;
- (c) in respect of other tax of the territory in which the taxation law administered by the Department of Taxation, Ministry of

Finance, Taipei is applied, in relation to income, profits or gains of any year of income beginning on or after 1 January in the calendar year next following that in which the Agreement enters into effect.

Article 26
Termination

This Agreement shall continue in effect indefinitely, but an authority administering either territory may, on or before 30 June in any calendar year beginning after the expiration of 5 years from the date of its entry into effect, give to the other written notice of termination and, in that event, the Agreement shall cease to be effective:

- (a) in both territories, in respect of withholding tax on income, profits or gains derived by a non-resident, in relation to income, profits or gains derived on or after the first day of the second month next following that in which the notice of termination is given;
- (b) in respect of other tax of the territory in which the taxation law administered by the Australian Taxation Office is applied, in relation to income, profits or gains of any year of income beginning on or after 1 July in the calendar year next following that in which the notice of termination is given;
- (c) in respect of other tax of the territory in which the taxation law administered by the Department of Taxation, Ministry of Finance, Taipei is applied, in relation to income, profits or gains of any year of income beginning on or after 1 January in the calendar year next following that in which the notice of termination is given.

IN WITNESS WHEREOF the undersigned, being duly authorised, have signed this Agreement.

DONE in duplicate at Canberra this 29th day of May 1996 in the English and Chinese languages, both texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

FOR THE AUSTRALIAN COMMERCE
AND INDUSTRY OFFICE:

FOR THE TAIPEI ECONOMIC
AND CULTURAL OFFICE:

[Signed:]
COLIN HESELTINE

[Signed:]
CHIEN-HSION HONG

ANNEX

THE AUSTRALIAN COMMERCE AND INDUSTRY OFFICE AND THE
TAIPEI ECONOMIC AND CULTURAL OFFICE,

HAVING REGARD to the Agreement concerning the avoidance of double
taxation and the prevention of fiscal evasion with respect to taxes signed today
at Canberra (in this Annex called “Agreement”);

HAVE AGREED as follows:

1. If a subsequent agreement that is given effect under the International
Tax Agreements Act 1953 in the territory in which the taxation law
administered by the Australian Taxation Office is applied, includes a
Non-Discrimination Article, the parties to this Annex will enter into
negotiations with a view to providing the same treatment as is provided for in
the Non-Discrimination Article;
2. Income, profits or gains derived by an organisation, or its successors,
agreed by the competent authorities in an exchange of letters for the purposes of
this paragraph as carrying on activities promoting trade, investment and cultural
exchanges between the territories, shall be taxable solely in the territory on
whose behalf the activities are carried on. The competent authorities will also
specify in their exchange of letters the date from which the organisation shall be
so taxable.

This Annex shall form an integral part of the Agreement.

IN WITNESS WHEREOF the undersigned, being duly authorised, have signed
this Annex.

DONE in duplicate at Canberra this 29th day of May 1996 in the English and
Chinese languages, both texts being equally authentic. In case of any divergence
of interpretation, the English text shall prevail.

FOR THE AUSTRALIAN COMMERCE
AND INDUSTRY OFFICE:

[Signed:]
COLIN HESELTINE

FOR THE TAIPEI
ECONOMIC AND
CULTURAL OFFICE:

[Signed:]
CHIEN-HSION HONG

Endnotes

Endnote 1—About the endnotes

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment

Endnote 1—About the endnotes

can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and “(md not incorp)” is added to the amendment history.

Endnotes

Endnote 2—Abbreviation key

Endnote 2—Abbreviation key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax (International Agreements) Act 1953	82, 1953	11 Dec 1953	11 Dec 1953	
Income Tax (International Agreements) Act 1958	25, 1958	21 May 1958	21 May 1958	s. 5(2)
Income Tax (International Agreements) Act 1959	88, 1959	2 Dec 1959	2 Dec 1959	—
Income Tax (International Agreements) Act 1960	19, 1960	20 May 1960	17 June 1960	s. 5
Income Tax (International Agreements) Act (No. 2) 1960	29, 1960	26 May 1960	23 June 1960	—
Income Tax (International Agreements) Act 1963	71, 1963	31 Oct 1963	9 May 1963	—
Income Tax (International Agreements) Act 1964	112, 1964	23 Nov 1964	23 Nov 1964	s. 4
Income Tax (International Agreements) Act 1965	105, 1965	14 Dec 1965	14 Dec 1965	—
Income Tax (International Agreements) Act 1966	17, 1966	18 May 1966	14 Feb 1966	s. 4

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax (International Agreements) Act 1967	39, 1967	25 May 1967	25 May 1967	s. 2(2)
Income Tax (International Agreements) Act (No. 2) 1967	86, 1967	8 Nov 1967	1 Jan 1968	s. 5
Income Tax (International Agreements) Act 1968	3, 1968	8 May 1968	8 May 1968	ss. 5(2) and 11
Income Tax (International Agreements) Act 1969	24, 1969	4 June 1969	4 June 1969	—
Income Tax (International Agreements) Act 1972	48, 1972	7 June 1972	7 June 1972	—
Income Tax (International Agreements) Act 1973	11, 1973	31 Mar 1973	31 Mar 1973	ss. 4(2), 6(2) and (3)
Statute Law Revision Act 1973	216, 1973	19 Dec 1973	31 Dec 1973	ss. 9(1) and 10
Income Tax (International Agreements) Act 1974	129, 1974	6 Dec 1974	6 Dec 1974	ss. 4(2), 5(2), (3) and 6(4)
Income Tax (International Agreements) Act 1975	119, 1975	11 Nov 1975	11 Nov 1975	s. 4
Income Tax (International Agreements) Amendment Act 1976	52, 1976	4 June 1976	4 June 1976	ss. 5(2), 6(2), 7(2) and (3)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax (International Agreements) Amendment Act (No. 2) 1976	55, 1976	4 June 1976	4 June 1976	—
Income Tax Laws Amendment (Royalties) Act 1976	143, 1976	6 Dec 1976	6 Dec 1976	ss. 8 and 9
Income Tax (International Agreements) Amendment Act 1977	134, 1977	10 Nov 1977	10 Nov 1977	—
Income Tax (Arrangements with the States) Act 1978	87, 1978	22 June 1978	22 June 1978	—
Income Tax (International Agreements) Amendment Act 1980	23, 1980	1 May 1980	1 May 1980	ss. 5(2)–(4), 6(2), (3) and 9
Income Tax (International Agreements) Amendment Act (No. 2) 1980	127, 1980	17 Sept 1980	17 Sept 1980	ss. 4(2), 5(2) and (3)
Income Tax (International Agreements) Amendment Act 1981	28, 1981	14 Apr 1981	14 Apr 1981	ss. 4(2), 5(2), 6(2), 7(2) and 8(2)
Income Tax Laws Amendment Act (No. 2) 1981	110, 1981	24 June 1981	24 June 1981	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax (International Agreements) Amendment Act (No. 2) 1981	143, 1981	21 Oct 1981	21 Oct 1981	—
Income Tax Laws Amendment Act (No. 3) 1981	154, 1981	26 Oct 1981	26 Oct 1981	—
Income Tax Laws (Medicare Levy) Amendment Act 1983	51, 1983	1 Oct 1983	1 Oct 1983	s. 4(2) and (3)
Income Tax (International Agreements) Amendment Act 1983	57, 1983	7 Oct 1983	7 Oct 1983	ss. 5(2), 7(2), 8(2), 9(2)–(4), 10(2)–(7), 11(2), 12(2) and (3)
Taxation Laws Amendment Act 1984	123, 1984	19 Oct 1984	ss. 1 and 2: Royal Assent s. 319(1): 14 Feb 1983 (see s. 2(2)) Remainder: 14 Dec 1984	—
Income Tax (International Agreements) Amendment Act 1984	125, 1984	19 Oct 1984	19 Oct 1984	s. 3(2)
Taxation Laws Amendment Act (No. 3) 1985	168, 1985	16 Dec 1985	Part II (ss. 3–9): 1 Jan 1985 Part IV (ss. 12, 13), Part V (ss. 14, 15) and Part VI (ss. 16, 17): 1 July 1969 Remainder: Royal Assent	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 4) 1985	173, 1985	16 Dec 1985	ss. 4, 5 (3), 13, 17 and 20–22: 22 May 1986 (see s. 2 and <i>Gazette</i> 1986, No. S225) s. 5(1): 6 June 1985 s. 5(2): 1 Nov 1985 Remainder: Royal Assent	—
Taxation Laws Amendment Act 1986	46, 1986	24 June 1986	Part IV (ss. 31–41): 1 July 1986 Part V (ss. 42, 43): 28 Oct 1985 Remainder: Royal Assent	s. 29(2)
Taxation Laws Amendment (Foreign Tax Credits) Act 1986	51, 1986	24 June 1986	22 July 1986	s. 39
Taxation Laws Amendment Act (No. 3) 1986	112, 1986	4 Nov 1986	4 Nov 1986	—
Income Tax (International Agreements) Amendment Act (No. 2) 1989	165, 1989	19 Dec 1989	19 Dec 1989	s. 12 s. 13 (rep. by 121, 1990, s. 11)
as amended by Taxation Laws Amendment (International Agreements) Act 1990	121, 1990	28 Dec 1990	(see 121, 1990 below)	—

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (International Agreements) Act 1990	121, 1990	28 Dec 1990	s. 8 and Part 3 (ss. 10–12): 19 Dec 1989 (<i>see</i> s. 2(2)) Remainder: Royal Assent	ss. 8(2) and (3)
Taxation Laws Amendment (Foreign Income) Act 1990	5, 1991	8 Jan 1991	8 Jan 1991	s. 64
Income Tax (International Agreements) Amendment Act 1991	96, 1991	26 June 1991	26 June 1991	—
Income Tax (International Agreements) Amendment Act (No. 2) 1991	214, 1991	24 Dec 1991	24 Dec 1991	—
Taxation Laws Amendment Act 1992	35, 1992	25 May 1992	25 May 1992	s. 78
Income Tax (International Agreements) Amendment Act 1992	139, 1992	23 Nov 1992	23 Nov 1992	s. 8
Taxation Laws Amendment Act (No. 5) 1992	224, 1992	24 Dec 1992	s 89 and 90: 24 Dec 1992 (s 2(1))	s 90
Taxation Laws Amendment Act (No. 3) 1993	118, 1993	24 Dec 1993	s 118–120: 24 Dec 1993 (s 2(1))	s 118 and 120
Income Tax (International Agreements) Amendment Act 1995	22, 1995	29 Mar 1995	29 Mar 1995	s. 3 (item 14)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
International Tax Agreements Amendment Act 1995	127, 1995	14 Nov 1995	14 Nov 1995	—
Taxation Laws Amendment (International Tax Agreements) Act 1996	39, 1996	9 Oct 1996	9 Oct 1996	—
Income Tax (Consequential Amendments) Act 1997	39, 1997	17 Apr 1997	Schedule 3 (item 103): 1 July 1997	—
International Tax Agreements Amendment Act (No. 1) 1997	80, 1997	18 June 1997	18 June 1997	Sch. 1 (item 6)
Taxation Laws Amendment Act (No. 6) 1999	54, 1999	5 July 1999	Sch 1 (items 34–36): 5 July 1999 (s 2(1))	Sch 1 (item 36)
International Tax Agreements Amendment Act 1999	149, 1999	11 Nov 1999	11 Nov 1999 (s 2)	—
International Tax Agreements Amendment Act (No. 1) 2000	100, 2000	6 July 2000	6 July 2000	—
Taxation Laws Amendment Act (No. 4) 2000	114, 2000	5 Sept 2000	Schedule 4 (items 43, 44): 1 July 1998 Remainder: Royal Assent	Sch. 1 (item 2)

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 30): 4 Nov 1986 (s 2(1) item 36) Sch 12 (item 31): 19 Dec 1989 (s 2(1) item 37) Sch 12 (item 32): 26 June 1991 (s 2(1) item 38) Sch 12 (items 33–35): 23 Nov 1992 (s 2(1) item 39)	—
International Tax Agreements Amendment Act (No. 1) 2002	59, 2002	3 July 2002	3 July 2002	Sch. 2 (item 5)
International Tax Agreements Amendment Act (No. 2) 2002	129, 2002	11 Dec 2002	Sch 3 (items 4, 5): 3 July 2002 (s 2(1) item 5) Sch 3 (item 6): 6 July 2000 (s 2(1) item 6)	Sch 3 (item 5)
International Tax Agreements Amendment Act 2003	123, 2003	5 Dec 2003	5 Dec 2003	—
New International Tax Arrangements (Managed Funds and Other Measures) Act 2005	21, 2005	21 Mar 2005	21 Mar 2005	Sch. 2 (item 2)
Offshore Petroleum (Repeals and Consequential Amendments) Act 2006	17, 2006	29 Mar 2006	Schedule 2 (item 43): 1 July 2008 (<i>see s. 2(1) and F2008L02273</i>)	—
International Tax Agreements Amendment Act (No. 1) 2006	100, 2006	14 Sept 2006	14 Sept 2006	Sch. 2 (item 7)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
International Tax Agreements Amendment Act (No. 1) 2007	136, 2007	3 Sept 2007	3 Sept 2007	—
Tax Laws Amendment (2007 Measures No. 4) Act 2007	143, 2007	24 Sept 2007	Schedule 1 (items 206–211, 222, 224–226): Royal Assent	Sch. 1 (items 222, 224–226)
International Tax Agreements Amendment Act (No. 2) 2007	146, 2007	24 Sept 2007	24 Sept 2007	—
Statute Law Revision Act 2008	73, 2008	3 July 2008	Schedule 4 (items 360–365): 4 July 2008	—
International Tax Agreements Amendment Act (No. 1) 2008	102, 2008	3 Oct 2008	3 Oct 2008	—
International Tax Agreements Act (No. 2) 2008	111, 2008	31 Oct 2008	31 Oct 2008	—
Offshore Petroleum Amendment (Greenhouse Gas Storage) Act 2008	117, 2008	21 Nov 2008	Schedule 3 (item 16): 22 Nov 2008	—
Tax Laws Amendment (2009 Measures No. 4) Act 2009	88, 2009	18 Sept 2009	Schedule 5 (item 342): Royal Assent	—
International Tax Agreements Amendment Act (No. 1) 2009	105, 2009	8 Oct 2009	8 Oct 2009	—
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Schedule 1 (item 35): Royal Assent	—

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Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
International Tax Agreements Amendment Act (No. 1) 2010	13, 2010	11 Mar 2010	Schedule 1 (items 3–20): Royal Assent	—
International Tax Agreements Amendment Act (No. 2) 2010	115, 2010	9 Nov 2010	9 Nov 2010	—
Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010	145, 2010	16 Dec 2010	Schedule 2 (items 56–58): 17 Dec 2010	—
International Tax Agreements Amendment Act (No. 1) 2011	45, 2011	27 June 2011	27 June 2011 (s 2(1) items 1–3)	Sch 1 (items 70–72)
International Tax Agreements Amendment Act 2013	14, 2013	27 Mar 2013	27 Mar 2013	—
International Tax Agreements Amendment Act 2014	105, 2014	24 Sept 2014	24 Sept 2014 (s 2)	—
Tax Laws Amendment (New Tax System for Managed Investment Trusts) Act 2016	53, 2016	5 May 2016	Sch 5 (items 71, 72, 75) and Sch 8 (item 1): 5 May 2016 (s 2(1) items 2, 4)	Sch 5 (item 75) and Sch 8 (item 1)
as amended by Treasury Laws Amendment (2018 Measures No. 5) Act 2019	15, 2019	12 Mar 2019	Sch 1 (items 34–46): 1 Apr 2019 (s 2(1) item 2)	Sch 1 (item 46)
Statute Update Act 2016	61, 2016	23 Sept 2016	Sch 3 (item 28): 21 Oct 2016 (s 2(1) item 1)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
International Tax Agreements Amendment Act 2016	64, 2016	20 Oct 2016	Sch 1 (items 1–9): 20 Oct 2016 (s 2(1) item 1)	—
Treasury Laws Amendment (OECD Multilateral Instrument) Act 2018	83, 2018	24 Aug 2018	24 Aug 2018 (s 2(1) item 1)	—
Treasury Laws Amendment (International Tax Agreements) Act 2019	107, 2019	28 Nov 2019	Sch 1: 29 Nov 2019 (s 2(1) item 2) Sch 2 (items 3, 4): 1 Jan 2020 (s 2(1) item 3)	—
Treasury Laws Amendment (2019 Measures No. 3) Act 2020	64, 2020	22 June 2020	Sch 3 (items 254, 325, 326): 1 Oct 2020 (s 2(1) item 6)	Sch 3 (items 325, 326)
Treasury Laws Amendment (2021 Measures No. 4) Act 2021	72, 2021	30 June 2021	Sch 5: 1 July 2021 (s 2(1) item 5)	—
Corporate Collective Investment Vehicle Framework and Other Measures Act 2022	8, 2022	22 Feb 2022	Sch 5 (items 5, 6): 1 July 2022 (s 2(1) item 4)	—

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Provision affected	How affected
Title	am. No. 22, 1995; No. 45, 2011
s. 1	am. No. 22, 1995
s. 3	am. No. 25, 1958; No. 29, 1960; No. 105, 1965; No. 3, 1968; No. 24, 1969; No. 11, 1973; No. 129, 1974; Nos. 52, 55 and 143, 1976; No. 134, 1977; Nos. 23 and 127, 1980; Nos. 28, 143 and 154, 1981; Nos. 51 and 57, 1983; No. 125, 1984; Nos. 168 and 173, 1985; Nos. 46, 51 and 112, 1986; No. 165, 1989; No. 121, 1990; Nos. 5, 96 and 214, 1991; No. 139, 1992; Nos. 22 and 127, 1995; No. 39, 1996; Nos. 39 and 80, 1997; Nos. 54 and 149, 1999; No. 100, 2000; Nos. 59 and 129, 2002; No. 123, 2003; Nos. 17 and 100, 2006; Nos. 136, 143 and 146, 2007; Nos. 102, 111 and 117, 2008; No. 105, 2009; Nos. 8, 13 and 115, 2010; No. 45, 2011; No 105, 2014; No 53, 2016
s 3AAA.....	ad No 45, 2011 am No 45, 2011; No 14, 2013; No 105, 2014; No 64, 2016; No 83, 2018; No 107, 2019
s. 3AAB.....	ad. No. 45, 2011 am No 105, 2014; No 64, 2016
s 3AA.....	ad No 21, 2005 am No 45, 2011; No 107, 2019
s. 3A.....	ad. No. 114, 2000
s 4	am No 3, 1968; No 129, 1974; No 28, 1981; No 110, 1981; No 143, 2007; No 145, 2010; No 45, 2011; No 8, 2022
s. 4AA.....	ad. No. 22, 1995
s 4A.....	ad No 165, 1989 am No 64, 2020
s 5	rs No 3, 1968 am No 129, 1974; No 28, 1981 rs No 123, 2003; No 45, 2011 am No 45, 2011; No 14, 2013; No 105, 2014; No 64, 2016; No 83, 2018; No 107, 2019; No 72, 2021
s. 5A.....	ad. No. 23, 1980

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 165, 1989
	rs. No. 123, 2003; No. 45, 2011
	am No 105, 2014
s. 6	am. No. 216, 1973
	rs. No. 57, 1983
	am. No. 165, 1989; No. 129, 2002; No. 45, 2011
s. 6AA.....	ad. No. 59, 2002
	rep. No. 45, 2011
s. 6A.....	ad. No. 25, 1958
	am. No. 129, 1974
	rs. No. 127, 1980
	am. No. 28, 1981; No. 165, 1989; No. 129, 2002; No. 45, 2011
s. 6AB.....	ad. No. 129, 2002
	rep. No. 45, 2011
s 6B.....	ad No 29, 1960
	rs No 11, 1973
	am No 129, 1974; No 28, 1981; No 22, 1995
	rs No 13, 2010
	rep No 45, 2011
	ad No 72, 2021
s. 6C.....	ad. No. 100, 2006
	rs. No. 13, 2010
	rep. No. 45, 2011
s. 7	rep. No. 19, 1960
	ad. No. 24, 1969
	am. No. 129, 1974; No. 28, 1981; No. 57, 1983; No. 165, 1989; No. 45, 2011
s. 7A.....	ad. No. 165, 1989
	am. No. 115, 2010
	rep. No. 45, 2011
s. 7B.....	ad. No. 115, 2010

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Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 45, 2011
s. 8	rep. No. 19, 1960
	ad. No. 24, 1969
	am. No. 129, 1974; No. 165, 1989
	rs. No. 102, 2008
	rep. No. 45, 2011
s. 9	rep. No. 19, 1960
	ad. No. 24, 1969
	am. No. 129, 1974; No. 52, 1976; No. 165, 1989
	rs. No. 136, 2007
	rep. No. 45, 2011
s. 9A.....	ad. No. 52, 1976
	am. No. 28, 1981; No. 165, 1989
	rs. No. 136, 2007
	rep. No. 45, 2011
s. 9B.....	ad. No. 165, 1989
	rep. No. 136, 2007
s. 10	rep. No. 19, 1960
	ad. No. 11, 1973
	am. No. 129, 1974; No. 57, 1983; No. 165, 1989
	rep. No. 45, 2011
s. 10A.....	ad. No. 57, 1983
	am. No. 165, 1989; No. 45, 2011
s. 11	rep. No. 19, 1960
	ad. No. 129, 1974
	am. No. 165, 1989; No 45, 2011; No 64, 2016
s. 11A.....	ad. No. 52, 1976
	am. No. 165, 1989; No. 45, 2011
s. 11AA.....	ad. No. 112, 1986
	am. No. 165, 1989
	rep. No. 45, 2011

Endnote 4—Amendment history

Provision affected	How affected
s. 11B.....	ad. No. 134, 1977 am. No. 165, 1989; No. 129, 2002 rep. No. 45, 2011
s. 11C.....	ad. No. 134, 1977 am. No. 165, 1989; No. 45, 2011
s. 11CA.....	ad. No. 125, 1984 am. No. 165, 1989; No. 13, 2010 rep. No. 45, 2011
s. 11CB.....	ad. No. 13, 2010 rep. No. 45, 2011
s. 11D.....	ad. No. 23, 1980 am. No. 28, 1981; No. 165, 1989; No. 45, 2011
s. 11E.....	ad. No. 23, 1980 am. No. 165, 1989; No. 45, 2011; No. 105, 2014
s. 11F.....	ad. No. 28, 1981 am. No. 57, 1983; No. 165, 1989; No. 45, 2011
s. 11FA.....	ad. No. 149, 1999 am. No. 129, 2002; No. 143, 2007; No. 45, 2011
s. 11FB.....	ad. No. 129, 2002 am. No. 143, 2007; No. 45, 2011
s. 11G.....	ad. No. 28, 1981 am. No. 165, 1989; No. 45, 2011
s. 11H.....	ad. No. 143, 1981 am. No. 165, 1989; No. 45, 2011
s. 11J.....	ad. No. 57, 1983 am. No. 165, 1989 rep. No. 139, 1992
s. 11K.....	ad. No. 57, 1983 am. No. 165, 1989; No. 45, 2011
s. 11L.....	ad. No. 57, 1983 am. No. 165, 1989; No. 45, 2011

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Endnote 4—Amendment history

Provision affected	How affected
s. 11M.....	ad. No. 57, 1983 am. No. 165, 1989 rs. No. 136, 2007 rep. No. 45, 2011
s. 11MA.....	ad. No. 136, 2007 rep. No. 45, 2011
s. 11N.....	ad. No. 125, 1984 am. No. 165, 1989; No. 45, 2011
s. 11P.....	ad. No. 168, 1985 am. No. 165, 1989 rs. No. 146, 2007 rep. No. 45, 2011
s. 11PA.....	ad. No. 100, 2000 rs. No. 146, 2007 rep. No. 45, 2011
s. 11Q.....	ad. No. 46, 1986 am. No. 165, 1989; No. 45, 2011
s. 11R.....	ad. No. 112, 1986 am. No. 165, 1989; No. 45, 2011
s. 11S.....	am. No. 165, 1989 (as rep. by No. 121, 1990) ad. No. 121, 1990 am. No. 45, 2011
ss. 11T, 11U.....	ad. No. 165, 1989 rep. No. 45, 2011
ss. 11V, 11W.....	ad. No. 121, 1990 rep. No. 45, 2011
ss. 11X, 11Y.....	ad. No. 96, 1991 rep. No. 45, 2011
s. 11Z.....	ad. No. 214, 1991 rep. No. 45, 2011
s. 11ZA.....	ad. No. 214, 1991

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Provision affected	How affected
	am. No. 45, 2011
ss. 11ZB, 11ZC.....	ad. No. 139, 1992
	rep. No. 45, 2011
s. 11ZCA.....	ad. No. 80, 1997
	am. No. 45, 2011
s. 11ZD.....	ad. No. 139, 1992
	rep. No. 45, 2011
s. 11ZE.....	ad. No. 127, 1995
	rep. No. 45, 2011
s. 11ZF.....	ad. No. 39, 1996
	am. No. 45, 2011
s. 11ZG.....	ad. No. 149, 1999
	rep. No. 45, 2011
s. 11ZGA.....	ad. No. 111, 2008
	rep. No. 45, 2011
s. 11ZH.....	ad. No. 149, 1999
	rep. No. 45, 2011
s. 11ZI.....	ad. No. 149, 1999
	am. No. 45, 2011
s. 11ZJ.....	ad. No. 100, 2000
	rep. No. 45, 2011
s. 11ZK.....	ad. No. 59, 2002
	rep. No. 45, 2011
s. 11ZL.....	ad. No. 123, 2003
	rep. No. 45, 2011
ss. 11ZM, 11ZN.....	ad. No. 105, 2009
	rep. No. 45, 2011
s. 11ZO.....	ad. No. 13, 2010
	rep. No. 45, 2011
s. 12.....	rs. No. 3, 1968

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Endnote 4—Amendment history

Provision affected	How affected
	am. No. 24, 1969; No. 11, 1973; No. 129, 1974; No. 52, 1976; No. 134, 1977; Nos. 23 and 127, 1980; Nos. 28 and 143, 1981; No. 57, 1983; No. 125, 1984; No. 168, 1985
	rep. No. 51, 1986
s. 13	rs. No. 3, 1968
	am. No. 129, 1974; No. 23, 1980; No. 28, 1981
	rep. No. 51, 1986
s. 14	rs. No. 19, 1960; No. 3, 1968
	rep. No. 51, 1986
s. 15	rep. No. 19, 1960
	ad. No. 3, 1968
	am. No. 48, 1972; No. 129, 1974; No. 119, 1975; No. 55, 1976; No. 87, 1978; Nos. 28 and 154, 1981; No. 51, 1983; No. 173, 1985
	rep. No. 51, 1986
s. 16	am. No. 25, 1958; No. 88, 1959; No. 19, 1960; No. 112, 1964; No. 17, 1966; No. 86, 1967
	rs. No. 3, 1968
	am. No. 129, 1974; No. 28, 1981; No. 73, 2008; No. 88, 2009
s. 17	am. No. 88, 1959
	rep. No. 3, 1968
s. 17A.....	ad. No. 88, 1959
	am. No. 86, 1967; No. 154, 1981; No. 173, 1985; No. 224, 1992; No. 59, 2002; No. 45, 2011; No 53, 2016
s. 17B.....	ad. No. 3, 1968
	am. No. 129, 1974; No. 28, 1981
	rep. No. 123, 2003
s. 18	am. No. 28, 1981; No. 125, 1984
s. 19	rep. No. 3, 1968
s. 19A.....	ad. No. 71, 1963
	am. No. 39, 1967; No. 129, 1974
	rep. No. 57, 1983

Endnote 4—Amendment history

Provision affected	How affected
s. 20	am. No. 3, 1968; No. 129, 1974; No. 57, 1983; No. 123, 1984; No. 73, 2008; No. 45, 2011; No 61, 2016
s. 21	am. No. 129, 1974; No. 45, 2011
s. 22	am. No. 129, 1974
s. 23	ad. No. 100, 2006 am. No. 145, 2010
s. 24	ad. No. 143, 2007 am. No. 45, 2011; No 64, 2016
Heading to The Schedules.....	rep. No. 52, 1976
Heading to Schedules.....	ad. No. 52, 1976
Heading to First Schedule	rep. No. 52, 1976
Heading to Schedule 1	ad. No. 52, 1976 rs. No. 123, 2003 rep. No. 45, 2011
First Schedule	rs. No. 3, 1968
Schedule 1.....	rs. No. 123, 2003 rep. No. 45, 2011
Schedule 1A.....	ad. No. 23, 1980 rep. No. 123, 2003
Heading to Second Schedule	rep. No. 52, 1976
Heading to Schedule 2	ad. No. 52, 1976 rep. No. 45, 2011
Schedule 2.....	rs. No. 57, 1983 am. No. 100, 2000 rep. No. 45, 2011
Schedule 2A.....	ad. No. 59, 2002 rep. No. 45, 2011
Heading to Third Schedule	rep. No. 52, 1976
Heading to Schedule 3	ad. No. 52, 1976

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Provision affected	How affected
	rep. No. 45, 2011
Third Schedule.....	ad. No. 25, 1958
Schedule 3.....	rs. No. 127, 1980
	rep. No. 45, 2011
Schedule 3A.....	ad. No. 129, 2002
	rep. No. 45, 2011
Heading to Fourth Schedule.....	rep. No. 52, 1976
Heading to Schedule 4	ad. No. 52, 1976
	rs. No. 13, 2010
	rep. No. 45, 2011
Fourth Schedule.....	ad. No. 29, 1960
	rs. No. 11, 1973
Schedule 4.....	rs. No. 22, 1995; No. 13, 2010
	rep. No. 45, 2011
Schedule 4A.....	ad. No. 100, 2006
	rep. No. 13, 2010
Heading to Fifth Schedule.....	rep. No. 52, 1976
Heading to Schedule 5	ad. No. 52, 1976
	rep. No. 45, 2011
Fifth Schedule.....	ad. No. 24, 1969
Schedule 5.....	rep. No. 45, 2011
Schedule 5A.....	ad. No. 165, 1989
	rep. No. 45, 2011
Schedule 5B.....	ad. No. 115, 2010
	rep. No. 45, 2011
Heading to Sixth Schedule.....	rep. No. 52, 1976
Heading to Schedule 6	ad. No. 52, 1976
	rs. No. 102, 2008

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 45, 2011
Sixth Schedule	ad. No. 24, 1969
Schedule 6.....	rs. No. 102, 2008
	rep. No. 45, 2011
Heading to Seventh..... Schedule	rep. No. 52, 1976
Heading to Schedule 7	ad. No. 52, 1976
	rep. No. 136, 2007
Seventh Schedule.....	ad. No. 24, 1969
Schedule 7.....	rep. No. 136, 2007
Heading to Eighth..... Schedule	rep. No. 52, 1976
Heading to Schedule 8	ad. No. 52, 1976
	rep. No. 45, 2011
Eighth Schedule.....	ad. No. 11, 1973
Schedule 8.....	rep. No. 45, 2011
Heading to Ninth..... Schedule	rep. No. 52, 1976
Heading to Schedule 9	ad. No. 52, 1976
	rep. No. 45, 2011
Ninth Schedule.....	ad. No. 129, 1974
Schedule 9.....	rep. No. 45, 2011
Schedule 10.....	ad. No. 52, 1976
	rep. No. 45, 2011
Schedule 10A.....	ad. No. 112, 1986
	rep. No. 45, 2011
Schedule 11.....	ad. No. 52, 1976
	rs. No. 136, 2007
	rep. No. 45, 2011
Schedule 11A.....	ad. No. 165, 1989
	rep. No. 136, 2007

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Provision affected	How affected
Schedules 12, 13	ad. No. 134, 1977 rep. No. 45, 2011
Schedule 13A.....	ad. No. 125, 1984 rep. No. 45, 2011
Schedule 13B.....	ad. No. 13, 2010 rep. No. 45, 2011
Schedules 14, 15	ad. No. 23, 1980 rep. No. 45, 2011
Schedule 16.....	ad. No. 28, 1981 rep. No. 45, 2011
Schedule 16A.....	ad. No. 149, 1999 rep. No. 45, 2011
Schedule 16B.....	ad. No. 129, 2002 rep. No. 45, 2011
Schedule 17.....	ad. No. 28, 1981 rep. No. 45, 2011
Schedule 18.....	ad. No. 143, 1981 rep. No. 45, 2011
Schedule 19.....	ad. No. 57, 1983 rep. No. 139, 1992
Schedules 20–22	ad. No. 57, 1983 rep. No. 45, 2011
Schedule 23.....	ad. No. 57, 1983 rs. No. 136, 2007 rep. No. 45, 2011
Schedule 24.....	ad. No. 125, 1984 rep. No. 45, 2011
Schedule 25.....	ad. No. 168, 1985 rs. No. 146, 2007 rep. No. 45, 2011
Schedule 25A.....	ad. No. 100, 2000

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Provision affected	How affected
	rep. No. 146, 2007
Schedule 26.....	ad. No. 46, 1986
	rep. No. 45, 2011
Schedule 27.....	ad. No. 112, 1986
	am. No. 57, 2002
	rep. No. 45, 2011
Schedule 28.....	ad. No. 121, 1990
	rep. No. 45, 2011
Schedule 29.....	ad. No. 165, 1989
	am. No. 121, 1990; No. 57, 2002
	rep. No. 45, 2011
Schedule 30.....	ad. No. 165, 1989
	rep. No. 45, 2011
Schedule 31.....	ad. No. 121, 1990
	rep. No. 45, 2011
Schedule 32.....	ad. No. 121, 1990
	am. No. 35, 1992
	rep. No. 45, 2011
Schedule 33.....	ad. No. 96, 1991
	rep. No. 45, 2011
Schedule 34.....	ad. No. 96, 1991
	am. No. 57, 2002
	rep. No. 45, 2011
Schedules 35, 36	ad. No. 214, 1991
	rep. No. 45, 2011
Schedule 37.....	ad. No. 139, 1992
	am. No. 57, 2002
	rep. No. 45, 2011
Schedule 38.....	ad. No. 139, 1992
	am. No. 118, 1993; No. 80, 1997; No. 129, 2002
	rep. No. 45, 2011

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Provision affected	How affected
Schedule 38A.....	ad. No. 80, 1997 rep. No. 45, 2011
Schedule 39.....	ad. No. 139, 1992 am. No. 57, 2002 rep. No. 45, 2011
Schedule 40.....	ad. No. 127, 1995 rep. No. 45, 2011
Schedule 41.....	ad. No. 39, 1996
Renumbered Schedule 1	No. 45, 2011
Schedule 42.....	ad. No. 149, 1999 rep. No. 45, 2011
Schedule 42A.....	ad. No. 111, 2008 rep. No. 45, 2011
Schedules 43, 44	ad. No. 149, 1999 rep. No. 45, 2011
Schedule 45.....	ad. No. 100, 2000 am. No. 129, 2002 rep. No. 45, 2011
Schedule 46.....	ad. No. 59, 2002 rep. No. 45, 2011
Schedule 47.....	ad. No. 123, 2003 rep. No. 45, 2011
Schedules 48, 49	ad. No. 105, 2009 rep. No. 45, 2011
Schedule 50.....	ad. No. 13, 2010 rep. No. 45, 2011
