



International Tax Agreements Amendment Act 2013

No. 14, 2013

**An Act to amend the law relating to taxation, and
for related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)

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**An Act to amend the law relating to taxation, and
for related purposes**

[Assented to 27 March 2013]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *International Tax Agreements
Amendment Act 2013*.

2 Commencement

This Act commences on the day this Act receives the Royal Assent.

3 Schedule(s)

Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments

Part 1—New agreements

International Tax Agreements Act 1953

1 Subsection 3AAA(1)

Insert:

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

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

2 Subsection 3AAA(1)

Insert:

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 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).

3 Subsection 3AAA(1)

Insert:

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

Schedule 1 Amendments
Part 1 New agreements

4 Subsection 5(1) (after table item dealing with Indian agreement)

Insert:

Indian protocol (No. 1)	nil
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5 Subsection 5(1) (after table item dealing with Malaysian protocol (No. 3))

Insert:

Marshall Islands agreement	nil
Mauritius agreement	nil

Part 2—Other amendments

International Tax Agreements Act 1953

6 Subsection 3AAA(1) (note at the end of the definition of *Aruban agreement*)

Repeal the note, substitute:

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

7 Subsection 3AAA(1) (note at the end of the definition of *Guernsey agreement*)

Repeal the note, substitute:

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

8 Subsection 3AAA(1) (note at the end of the definition of *Jersey agreement*)

Repeal the note, substitute:

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

9 Subsection 3AAA(1) (note at the end of the definition of *Malaysian protocol (No. 3)*)

Repeal the note, substitute:

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

*[Minister's second reading speech made in—
House of Representatives on 29 November 2012
Senate on 28 February 2013]*

(207/12)

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