





# **International Tax Agreements Amendment Act 2014**

**No. 105, 2014**

**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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# **International Tax Agreements Amendment Act 2014**

**No. 105, 2014**

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

*[Assented to 24 September 2014]*

The Parliament of Australia enacts:

### **1 Short title**

This Act may be cited as the *International Tax Agreements  
Amendment Act 2014*.

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Each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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

#### *International Tax Agreements Act 1953*

##### **1 Subsection 3AAA(1) (definition of *Swiss agreement*)**

Repeal the definition.

##### **2 Subsection 3AAA(1)**

Insert:

*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: In 2013, the text of this convention and protocol was accessible through the Australian Treaties Library on the AustLII website ([www.austlii.edu.au](http://www.austlii.edu.au)).

##### **3 Subsection 3AAB(1)**

Insert:

*Swiss 1980 agreement* means:

- (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 or fringe benefits.

##### **4 Subsection 5(1) (after table item dealing with Sri Lankan agreement)**

Insert:

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## **Part 2—Other amendments**

### ***International Tax Agreements Act 1953***

#### **8 After subsection 3(4)**

Insert:

- (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.

#### **9 Subsection 3AAA(1) (note at the end of the definition of *Chilean convention*)**

Repeal the note, substitute:

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

#### **10 Subsection 3AAA(1) (note at the end of the definition of *Indian protocol (No. 1)*)**

Repeal the note, substitute:

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

#### **11 Subsection 3AAA(1) (note at the end of the definition of *Mauritius agreement*)**

Repeal the note, substitute:

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

#### **12 Subsection 3AAA(1) (note at the end of the definition of *Turkish convention*)**

Repeal the note, substitute:

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

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*[Minister's second reading speech made in—  
House of Representatives on 17 July 2014  
Senate on 4 September 2014]*

*(165/14)*

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