



AUSTRALIAN
LAWYERS
FOR
HUMAN RIGHTS

PO Box A147
Sydney South
NSW 1235
DX 585 Sydney
alhr@alhr.asn.au
www.alhr.asn.au

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Media Release: Human Rights Considerations Important in Setting Proposed Minerals Resource Rent Tax

Australian Lawyers for Human Rights (**ALHR**) commends the Australian Government's consultation about the Minerals Resources Rent Tax. Australia's human rights obligations oblige the Government to use "maximum available resources" to ensure the human rights of Australians.

This obligation requires that decisions on matters as important as setting the levels and operation of a resources tax take into account the level of resources needed by the Australian population (especially, to address basic human rights obligations).

The obligation also requires that such decisions involve a process of public participation including the involvement of all levels of government with responsibility for regulating mining or providing basic human services.

ALHR's President, Stephen Keim SC, states: "In deciding how minerals are to be taxed, Australia's human rights obligations require the nation to make effective and equitable use of its resources in ensuring the human rights of its population. Decisions about the government revenues from mining cannot be made solely by each Australian State in which those minerals are located and, equally, such decisions cannot be a matter of the Prime Minister simply bargaining on the basis of what is commercially feasible in respect of a couple of mining companies."

"The final form and extent of a national tax on minerals will be shaped by matters beyond basic human rights requirements. But human rights provide some essential minimums and, in this context, it is important that a suitable process is undertaken. The Australian Government's decisions about mineral taxation must be informed by the resources required to ensure the human rights of people in Australia and how these are to be met through the various levels of government. The Government's publication of a draft tax regime and invitation for comment is a positive step to develop a process that takes into account those human rights obligations".

Australian Lawyers for Human Rights (ALHR) is a network of Australian lawyers active in the practice, promotion, and implementation of international human rights law standards in

Australia. It raises awareness of international human rights laws and standards through training, information, submissions and networking. ALHR has a national membership of over 2000 and operates through active National, State and Territory committees.

ALHR delivered a submission, this week, to the Business Tax Division (Resource Tax Unit) of the Treasury Department arguing the need for human rights considerations to be taken into account in determining the structure and levels of the resource rent tax.

Stephen Keim

President, Australian Lawyers for Human Rights

0433 846 518

s.keim@higginschambers.com.au

John Southalan

National Committee Member (based in Perth)

Australian Lawyers for Human Rights

0417 932 143

southalan@gmail.com