



Australian Government  
Australian Taxation Office

Ms Helen Daniels PSM  
Assistant Secretary  
Copyright Law Branch  
Attorney-General's Department  
Robert Garran Offices  
National Circuit  
Barton ACT 2600

6 February 2009

By email: [helen.daniels@ag.gov.au](mailto:helen.daniels@ag.gov.au)

Dear Ms Daniels

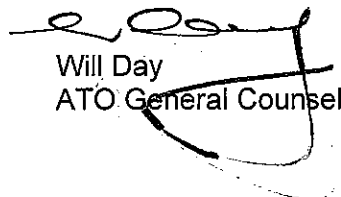
**Australian Taxation Office Submission – United Nations Convention on the Use of Electronic Communications in International Contracts 2005**

I refer to your letter of 18 November 2008 addressed to Mark Carter, Assistant Commissioner, Governance and Government Relations, seeking the Tax Office's views on Australia's possible accession to the United Nations Convention on the Use of Electronic Communications in International Contracts 2005.

The Tax Office is grateful for the opportunity to consider and comment on the impact of the Convention on its administrative and statutory functions, should the Convention be implemented.

Having considered the differences between Australia's current uniform electronic transactions regime and the Convention, and the recommendations contained the consultation paper, we do not consider that implementation of the recommendations would have any adverse impact on the Tax Office, having regard to its dealings with international and domestic contracts, and taxpayer dealings with the office.

Yours sincerely



Will Day  
ATO General Counsel

cc Mark Carter