

**SECOND PROTOCOL TO AMEND THE AGREEMENT  
BETWEEN THE GOVERNMENT OF NEW ZEALAND AND THE  
GOVERNMENT OF THE HONG KONG SPECIAL  
ADMINISTRATIVE REGION 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, SIGNED AT AUCKLAND  
ON 1 DECEMBER 2010 AND THE PROTOCOL THERETO**

The Government of New Zealand and the Government of the Hong Kong Special Administrative Region of the People's Republic of China,

Desiring to conclude a Second Protocol to amend the Agreement between the Government of New Zealand and the Government of the Hong Kong Special Administrative Region 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, signed at Auckland on 1 December 2010 (hereinafter "the Agreement") and the Protocol thereto (hereinafter "the Protocol to the Agreement"),

Have agreed as follows:

1. Paragraph 4 of the Protocol to the Agreement shall be deleted and replaced by the following:

“With reference to Article 24:

The New Zealand competent authority may disclose information to the Office of the Ombudsman in the investigation of complaints against the administrative actions of the New Zealand Inland Revenue Department.”

2. This Second Protocol, which shall form an integral part of the Agreement, shall, upon written notifications by both Contracting Parties of the completion of their respective required approval procedures, enter into force on the date of the later of these notifications.

IN WITNESS WHEREOF, the undersigned, duly authorised thereto, have signed this Second Protocol.

DONE in duplicate in the Hong Kong Special Administrative Region of the People’s Republic of China on this 15 day of June 2017 and at *Wellington* on this *28th* day of June 2017 in the English language.

For the Government of  
New Zealand

*Judith Bowen*

For the Government of  
the Hong Kong Special  
Administrative Region of  
the People’s Republic of China

*M.C.D.*