New Zealand

Status of List of Reservations and Notifications at the Time of Signature

This document contains a provisional list of expected reservations and notifications to be made by New Zealand pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, New Zealand wishes the following agreements to be covered by the Convention:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Title | OtherContracting Jurisdiction | Original/AmendingInstrument | Date of Signature | Date of Entry into Force |
| 1 | Convention between Australia and New Zealand for the avoidance of double taxation with respect to taxes on income and fringe benefits and the prevention of fiscal evasion | Australia | Original | 26-6-2009 | 19-03-2010 |
| 2 | Agreement between New Zealand and the Republic of Austria with respect to taxes on income and on capital | Austria | Original | 21-09-2006 | 01-12-2007 |
| 3 | Convention Between the Government of New Zealand and the Government of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income | Belgium | Original | 15-09-1981 | 08-12-1983 |
|  |  |  | Amending Instrument (a) | 07-12-2009 | N/A |
| 4 | Convention between New Zealand and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Canada | Original | 03-05-2012 | 26-06-2015 |
|  |  |  | Amending Instrument (a) | 12-09-2014 | 26-06-2015 |
| 5 | Convention between New Zealand and the Republic of Chile for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income | Chile | Original | 10-12-2003 | 21-06-2006 |
| 6 | Agreement between the Czech Republic and New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income | Czech Republic | Original | 26-10-2007 | 29-08-2008 |
| 7 | Convention between the Government of New Zealand and the Government of the Kingdom of Denmark for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income | Denmark | Original | 10-10-1980 | 22-06-1981 |
|  |  |  | Amending Instrument (a) | 12-03-1985 | 22-07-1985 |
| 8 | Convention between the Government of New Zealand and the Government of Finland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income | Finland | Original | 12-03-1982 | 22-09-1984 |
|  |  |  | Amending Instrument (a) | 05-12-1986 | 08-05-1988 |
| 9 | Convention between the Government of New Zealand and the Government of the French Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income | France | Original | 30-11-1979 | 19-03-1981 |
| 10 | Agreement between New Zealand and the Federal Republic of Germany for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and certain other taxes | Germany | Original | 20-10-1978 | 21-12-1980 |
| 11 | [Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income](http://legislation.govt.nz/regulation/public/2011/0354/latest/link.aspx?id=DLM3995509) | Hong Kong | Original | 01-12-2010 | 09-11-2011 |
| 12 | [Convention between the Government of New Zealand and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income](http://www.legislation.govt.nz/regulation/public/1986/0336/latest/link.aspx?id=DLM118255) | India | Original | 17-10-1986 | 03-12-1986 |
|  |  |  | Amending Instrument (a) | 29-08-1996 | 09-01-1997 |
|  |  |  | Amending Instrument (b) | 21-06-1999 | 17-12-1999 |
|  |  |  | Amending Instrument (c) | 26-10-2016 | N/A |
| 13 | [Agreement between the Government of New Zealand and the Government of the Republic of Indonesia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income](http://www.legislation.govt.nz/regulation/public/1988/0015/latest/link.aspx?id=DLM123331) | Indonesia | Original | 25-03-1987 | 24-06-1988 |
| 14 | [Convention between the Government of New Zealand and the Government of Ireland for the avoidance of double taxation and](http://www.legislation.govt.nz/regulation/public/1983/0004/latest/link.aspx?id=DLM83724) the prevention of fiscal evasion with respect to taxes on income and capital gains | Ireland | Original | 19-09-1986 | 26-09-1988 |
| 15 | [Convention between the Government of New Zealand and the Government of the Republic of Italy for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion](http://www.legislation.govt.nz/regulation/public/1983/0004/latest/link.aspx?id=DLM83724) | Italy | Original | 06-12-1979 | 23-03-1983 |
| 16 | [Convention between New Zealand and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income](http://www.legislation.govt.nz/regulation/public/2013/0316/latest/link.aspx?id=DLM5475309) | Japan | Original | 10-12-2012 | 25-10-2013 |
| 17 | [Agreement between the Government of New Zealand and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income](http://www.legislation.govt.nz/regulation/public/1976/0144/latest/link.aspx?id=DLM49193) | Malaysia | Original | 19-03-1976 | 02-09-1976 |
|  |  |  | Amending Instrument (a) | 14-07-1994 | 01-07-1996 |
|  |  |  |  Amending Instrument (b) | 06-11-2012 | 12-01-2016 |
| 18 | [Agreement between the Government of New Zealand and the Government of the United Mexican States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income](http://www.legislation.govt.nz/regulation/public/2007/0075/latest/link.aspx?id=DLM431811) | Mexico | Original | 16-11-2006 | 16-06-2007 |
| 19 | [Convention between the Government of New Zealand and the Government of the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income](http://www.legislation.govt.nz/regulation/public/1981/0043/latest/link.aspx?id=DLM72501) | Netherlands | Original | 15-10-1980 | 18-03-1981 |
|  |  |  | Amending Instrument (a) | 20-12-2001 | 22-08-2004 |
| 20 | [Convention between New Zealand and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Certain other Taxes](http://www.legislation.govt.nz/regulation/public/1983/0046/latest/link.aspx?id=DLM84499) | Norway | Original | 20-04-1982 | 31-03-1983 |
|  |  |  | Amending Instrument (a) | 16-06-1998 | 16-07-1998 |
| 21 | [Convention between the Government of New Zealand and the Government of the Republic of the Philippines for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income](http://www.legislation.govt.nz/regulation/public/1980/0215/latest/link.aspx?id=DLM4070000) | Philippines | Original | 29-04-1980 | 14-05-1981 |
|  |  |  | Amending Instrument (a) | 21-02-2002  | 02-10-2008 |
| 22 | [Agreement between New Zealand and the Republic of Poland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income](http://www.legislation.govt.nz/regulation/public/2006/0169/latest/link.aspx?id=DLM390952) | Poland | Original | 21-04-2005 | 16-08-2006 |
| 23 | [Agreement between the Government of New Zealand and the Government of the Russian Federation for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income](http://www.legislation.govt.nz/regulation/public/2001/0350/latest/link.aspx?id=DLM92688) | Russian Federation | Original | 05-09-2000 | 04-07-2003 |
| 24 | Agreement Between The Government Of New Zealand And The Government Of The Republic Of Singapore For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income | Singapore | Original | 21-08-2009 | 12-08-2010 |
| 25 | [Agreement between the Government of New Zealand and the Government of the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income](http://www.legislation.govt.nz/regulation/public/2004/0176/latest/link.aspx?id=DLM266413) | South Africa | Original | 06-02-2002 | 23-07-2004 |
| 26 | [Agreement between the Government of New Zealand and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income](http://legislation.govt.nz/regulation/public/2006/0170/latest/link.aspx?id=DLM393829) | Spain | Original | 28-07-2005 | 31-07-2006 |
| 27 | Convention between the Government of New Zealand and the Government of Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income | Sweden | Original | 21-02-1979 | 14-11-1980 |
| 28 | [Convention between New Zealand and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income](http://www.legislation.govt.nz/regulation/public/1981/0285/latest/link.aspx?id=DLM77623) | Switzerland | Original | 06-06-1980 | 21-11-1981 |
| 29 | [Agreement between the Government of New Zealand and the Government of the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income](http://www.legislation.govt.nz/regulation/public/1998/0424/latest/link.aspx?id=DLM267900) | Thailand | Original | 22-10-1998 | 14-12-1998 |
| 30 | [Agreement between the Government of New Zealand and the Government of the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income](http://www.legislation.govt.nz/regulation/public/2010/0311/latest/link.aspx?id=DLM3214109) | Turkey | Original | 22-04-2010 | 28-07-2011 |
| 31 | [Convention between the Government of New Zealand and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains](http://www.legislation.govt.nz/regulation/public/1984/0024/latest/link.aspx?id=DLM94698) | United Kingdom | Original | 04-08-1983 | 16-03-1984 |
|  |  |  | Amending Instrument (a) | 22-12-1983 | 22-12-1983 |
|  |  |  | Amending Instrument (b) | 04-11-2003 | 23-07-2004 |
|  |  |  | Amending Instrument (c) | 07-11-2007 | 28-08-2008 |
| 32 | [Agreement between the Government of New Zealand and the Government of the Socialist Republic of Viet Nam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income](http://www.legislation.govt.nz/regulation/public/2014/0112/latest/link.aspx?id=DLM5991401) | Viet Nam | Original | 05-08-2013 | 05-05-2014 |
| 33 | Agreement between the Government of New Zealand and the Government 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 | China | Original | 16-09-1986 | 17-12-1986 |
|  |  |  | Amending Instrument (a) | 7-10-1997 | 22-03-2000 |
| 34 | Convention between the Government of New Zealand and the Government of the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income | Republic of Korea | Original | 6-10-1981 | 22-04-1983 |
|  |  |  | Amending Instrument (a) | 14-07-1997 | 10-10-1997 |

Article 3 – Transparent Entities

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 3(6) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 3(4)

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Australia | Article 1(2)  |
| 5 | Chile | Article 4(4) |
| 16 | Japan | Article 4(5) |

Article 4 – Dual Resident Entities

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 4(4) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 4(2). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Australia  | Article 4(3) |
| 2 | Austria | Article 4(3) |
| 3 | Belgium | Article 4(3) |
| 4 | Canada | Article 4(5) |
| 5 | Chile | Article 4(3) |
| 6 | Czech Republic | Article 4(3) |
| 7 | Denmark | Article 4(3) |
| 8 | Finland | Article 4(3) |
| 9 | French Republic | Article 4(3) |
| 10 | Germany | Article 4(3) |
| 11 | Hong Kong (China) | Article 4(3) |
| 12 | India | Article 4(3) |
| 13 | Indonesia | Article 4(3) |
| 14 | Ireland | Article 4(3) |
| 15 | Italy | Article 4(3) |
| 16 | Japan | Article 4(3); Protocol (3) |
| 17 | Malaysia | Article 3(3) |
| 18 | Mexico | Article 4(4) |
| 19 | Netherlands | Article 4(3) |
| 20 | Norway | Article 4(3) |
| 21 | Philippines | Article 4(3) |
| 22 | Poland | Article 4(4) |
| 23 | Russian Federation | Article 4(4) |
| 24 | Singapore | Article 4(3) |
| 25 | South Africa | Article 4(3) |
| 26 | Spain | Article 4(3) |
| 27 | Sweden | Article 3(3) |
| 28 | Switzerland | Article 4(3) |
| 29 | Thailand | Article 4(4) |
| 30 | Turkey | Article 4(3) |
| 31 | United Kingdom | Article 4(3) |
| 32 | Viet Nam | Article 4(3) |
| 33 | China | Article 4(3) |
| 34 | Republic of Korea | Article 4(3) |

Article 6 – Purpose of a Covered Tax Agreement

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, New Zealand considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

|  |  |  |
| --- | --- | --- |
| ListedAgreementNumber | OtherContractingJurisdiction | Preamble Text |
| 1 | Australia  | Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and fringe benefits and the prevention of fiscal evasion, |
| 2 | Austria | desiring to conclude an Agreement with respect to taxes on income and on capital, |
| 3 | Belgium  | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 4 | Canada | DESIRING to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 5 | Chile | desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; |
| 6 | Czech Republic | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 7 | Denmark | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 8 | Finland | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 9 | French Republic | desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 10 | Germany | Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Certain Other Taxes, |
| 11 | Hong Kong (China) | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 12 | India | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 13 | Indonesia | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 14 | Ireland | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains; |
| 15 | Italy | desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion. |
| 16 | Japan | Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 17 | Malaysia | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 18 | Mexico | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 19 | Netherlands | Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 20 | Norway | Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and certain other taxes, |
| 21 | Philippines | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 22 | Poland | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 23 | Russian Federation | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 24 | Singapore | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 25 | South Africa | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 26 | Spain | desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, |
| 27 | Sweden | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 28 | Switzerland | Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income |
| 29 | Thailand | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 30 | Turkey | desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 31 | United Kingdom | Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains; |
| 32 | Viet Nam | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, |
| 33 | China | Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income; |
| 34 | Republic of Korea | Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, |

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, New Zealand hereby chooses to apply Article 7(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, New Zealand considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Australia | Article 10(9); Article 11(9); Article 12(7); Article 14(5), second sentence |
| 4 | Canada | Article 10(9); Article 11(10); Article 12(7) |
| 5 | Chile | Article 22(2) |
| 11 | Hong Kong | Article 10(8); Article 11(10); Article 12(7) |
| 14 | Ireland | Article 13(7); Article 14(7) |
| 16 | Japan | Article 23 |
| 24 | Singapore | Article 10(6); Article 12(7) |
| 31 | United Kingdom | Article 11(6); Article 12(9); Article 13(7); Article 21A(5); Article 22(5) |
| 32 | Viet Nam | Article 10(6); Article 11(7); Article 12(7)  |
| 33 | China | Article 4(1)(a) of (a) |

Article 8 – Dividend Transfer Transactions

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Australia | Article 10(2)(a) and (3) |
| 4 | Canada | Article 10(2)(a) |
| 11 | Hong Kong | Article 10(2)(a) and (3) |
| 16 | Japan | Article 10(3) |
| 18 | Mexico | Protocol (9) |
| 24 | Singapore | Article 10(2)(a) |
| 30 | Turkey | Article 10(2)(a) |
| 32 | Viet Nam | Article 10(2)(a) |

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Notification of Choice of Optional Provisions

Pursuant to Article 9(8) of the Convention, New Zealand hereby chooses to apply Article 9(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Australia  | Article 13(4) |
| 2 | Austria | Article 13(4) |
| 4 | Canada | Article 13(4) |
| 6 | Czech Republic | Article 13(4) |
| 9 | French Republic | Article 13(4) |
| 10 | Germany | Protocol (5)(a), first sentence |
| 11 | Hong Kong (China) | Article 13(4) |
| 12 | India | Article 13(4) |
| 14 | Ireland | Article 15(2) |
| 15 | Italy | Article 13(3) |
| 16 | Japan | Article 13(2) |
| 18 | Mexico | Article 13(4) |
| 20 | Norway | Article 13(5) |
| 21 | Philippines | Protocol (7) |
| 22 | Poland | Article 13(4) |
| 24 | Singapore | Article 13(4) |
| 25 | South Africa | Article 13(4) |
| 26 | Spain | Article 13(4) |
| 27 | Sweden | Article 12(a)(ii) and (b)(ii) |
| 30 | Turkey | Article 13(4) |
| 31 | United Kingdom | Part of Article 14(1), but only the following words “or from the alienation of shares in a company deriving their value or the greater part of their value directly or indirectly from such property” |
| 32 | Viet Nam | Article 13(4) |

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Notification of Existing Provisions in Listed Agreements

Not applicable

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 11(4) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 4 | Canada | Article 27(1) and (2) |
| 21 | Philippines | Article 1(2); Protocol (9) |
| 16 | Japan | Protocol (1) |

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Australia  | Article 5(8)(a) |
| 2 | Austria | Article 5(6) |
| 3 | Belgium | Article 5(6) |
| 4 | Canada | Article 5(8)(a) |
| 5 | Chile | Article 5(8) |
| 6 | Czech Republic | Article 5(6) |
| 7 | Denmark | Article 5(6) |
| 8 | Finland | Article 5(6) |
| 9 | French Republic | Article 5(6) |
| 10 | Germany | Article 5(5) |
| 11 | Hong Kong (China) | Article 5(8)(a) |
| 12 | India | Article 5(4)(a) |
| 13 | Indonesia | Article 5(5)(a) |
| 14 | Ireland | Article 5(6) |
| 15 | Italy | Article 5(5) |
| 16 | Japan | Article 5(8)(a) |
| 17 | Malaysia | Article 4(5)(a) |
| 18 | Mexico | Article 5(7) |
| 19 | Netherlands | Article 5(6) |
| 20 | Norway | Article 5(6) |
| 21 | Philippines | Article 5(4) |
| 22 | Poland | Article 5(7) |
| 23 | Russian Federation | Article 5(6)(a) |
| 24 | Singapore | Article 5(7)(a) |
| 25 | South Africa | Article 5(8) |
| 26 | Spain | Article 5(6) |
| 27 | Sweden | Article 4(5)(a) |
| 28 | Switzerland | Article 5(6) |
| 29 | Thailand | Article 5(8)(a) |
| 30 | Turkey | Article 5(7) |
| 31 | United Kingdom | Article 5(5) |
| 32 | Viet Nam | Article 5(8)(a) |
| 33 | China | Article 5(5) |
| 34 | Republic of Korea | Article 5(6) |

Pursuant to Article 12(6) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Australia  | Article 5(9) |
| 2 | Austria | Article 5(7) |
| 3 | Belgium | Article 5(7) |
| 4 | Canada | Article 5(9) |
| 5 | Chile | Article 5(9) |
| 6 | Czech Republic | Article 5(7) |
| 7 | Denmark | Article 5(7) |
| 8 | Finland | Article 5(7) |
| 9 | French Republic | Article 5(7) |
| 10 | Germany | Article 5(6) |
| 11 | Hong Kong (China) | Article 5(9) |
| 12 | India | Article 5(5) |
| 13 | Indonesia | Article 5(6) |
| 14 | Ireland | Article 5(7) |
| 15 | Italy | Article 5(6) |
| 16 | Japan | Article 5(9) |
| 17 | Malaysia | Article 4(6) |
| 18 | Mexico | Article 5(8) |
| 19 | Netherlands | Article 5(7) |
| 20 | Norway | Article 5(7) |
| 21 | Philippines | Article 5(5) |
| 22 | Poland | Article 5(8) |
| 23 | Russian Federation | Article 5(7) |
| 24 | Singapore | Article 5(8) |
| 25 | South Africa | Article 5(9) |
| 26 | Spain | Article 5(7) |
| 27 | Sweden | Article 4(6) |
| 28 | Switzerland | Article 5(7) |
| 29 | Thailand | Article 5(9) |
| 30 | Turkey | Article 5(8) |
| 31 | United Kingdom | Article 5(6) |
| 32 | Viet Nam | Article 5(9) |
| 33 | China | Article 5(6) |
| 34 | Republic of Korea | Article 5(7) |

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, New Zealand hereby chooses to apply Option A under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Australia  | Article 5(7) |
| 2 | Austria | Article 5(5) |
| 3 | Belgium | Article 5(4) |
| 4 | Canada | Article 5(7) |
| 5 | Chile | Article 5(7) |
| 6 | Czech Republic | Article 5(5) |
| 7 | Denmark | Article 5(4) |
| 8 | Finland | Article 5(4) |
| 9 | French Republic | Article 5(4) |
| 10 | Germany | Article 5(4) |
| 11 | Hong Kong (China) | Article 5(7) |
| 12 | India | Article 5(3) |
| 13 | Indonesia | Article 5(4) |
| 14 | Ireland | Article 5(5) |
| 15 | Italy | Article 5(3) |
| 16 | Japan | Article 5(7) |
| 17 | Malaysia | Article 4(3) |
| 18 | Mexico | Article 5(6) |
| 19 | Netherlands | Article 5(4) |
| 20 | Norway | Article 5(4) |
| 21 | Philippines | Article 5(3) |
| 22 | Poland | Article 5(6) |
| 23 | Russian Federation | Article 5(5) |
| 24 | Singapore | Article 5(6) |
| 25 | South Africa | Article 5(7) |
| 26 | Spain | Article 5(3) |
| 27 | Sweden | Article 4(3) |
| 28 | Switzerland | Article 5(4) |
| 29 | Thailand | Article 5(7) |
| 30 | Turkey | Article 5(6) |
| 31 | United Kingdom | Article 5(4) |
| 32 | Viet Nam | Article 5(7) |
| 33 | China | Article 5(4) |
| 34 | Republic of Korea | Article 5(4) |

Article 14 – Splitting-up of Contracts

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 14(4) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Australia  | Article 5(6) |
| 2 | Austria | Protocol (2) |
| 4 | Canada | Article 5(6) |
| 5 | Chile | Article 5(6) |
| 11 | Hong Kong (China) | Article 5(6) |
| 13 | Indonesia | Protocol (With reference to Article 5)(b), second sentence and third sentence |
| 16 | Japan | Article 5(6) |
| 18 | Mexico | Article 5(5) |
| 20 | Norway | Article 22(2) |
| 22 | Poland | Article 5(5) |
| 23 | Russian Federation | Protocol (2) |
| 24 | Singapore | Article 5(5) |
| 25 | South Africa | Article 5(6) |
| 26 | Spain | Article 5(5) |
| 29 | Thailand | Article 5(6) |
| 30 | Turkey | Protocol (2) |
| 32 | Viet Nam | Article 5(6) |
| 33 | China | Article 5(3)(c)(ii) |

Article 16 – Mutual Agreement Procedure

 Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Australia  | Article 25(1), first sentence |
| 2 | Austria | Article 24(1), first sentence |
| 3 | Belgium | Article 24(1), first sentence |
| 4 | Canada | Article 23(1), first sentence |
| 5 | Chile | Article 24(1), first sentence |
| 6 | Czech Republic | Article 22(1), first sentence |
| 7 | Denmark | Article 23(1), first sentence |
| 8 | Finland | Article 24(1), first sentence |
| 9 | French Republic | Article 24(1), first sentence |
| 10 | Germany | Article 24(1), first sentence |
| 11 | Hong Kong (China) | Article 23(1), first sentence |
| 12 | India | Article 25(1), first sentence |
| 13 | Indonesia | Article 24(1), first sentence |
| 14 | Ireland | Article 26(1), first sentence |
| 15 | Italy | Article 24(1), first sentence |
| 16 | Japan | Article 26(1), first sentence |
| 17 | Malaysia | Article 21(1), first sentence |
| 18 | Mexico | Article 23(1), first sentence |
| 19 | Netherlands | Article 23(1), first sentence |
| 20 | Norway | Article 25(1), first sentence |
| 21 | Philippines | Article 24(1), first sentence |
| 22 | Poland | Article 23(1), first sentence |
| 23 | Russian Federation | Article 24(1), first sentence |
| 24 | Singapore | Article 22(1), first sentence |
| 25 | South Africa | Article 23(1), first sentence |
| 26 | Spain | Article 23(1), first sentence |
| 27 | Sweden | Article 25(1), first sentence |
| 28 | Switzerland | Article 23(1), first sentence |
| 29 | Thailand | Article 25(1), first sentence |
| 30 | Turkey | Article 24(1), first sentence |
| 31 | United Kingdom | Article 24(1) |
| 32 | Viet Nam | Article 24(1), first sentence |
| 33 | China | Article 25(1), first sentence |
| 34 | Republic of Korea | Article 24(1), first sentence |

Pursuant to Article 16(6)(b)(i) of the Convention, New Zealand considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 13 | Indonesia | Article 24(1), second sentence |
| 15 | Italy | Article 24(1), second sentence |
| 21 | Philippines | Article 24(1), second sentence |

Pursuant to Article 16(6)(b)(ii) of the Convention, New Zealand considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Australia  | Article 25(1), second sentence |
| 2 | Austria | Article 24(1), second sentence |
| 3 | Belgium | Article 24(1), second sentence |
| 4 | Canada | Article 23(1), second sentence |
| 5 | Chile | Article 24(1), second sentence |
| 6 | Czech Republic | Article 22(1), second sentence |
| 7 | Denmark | Article 23(1), second sentence |
| 8 | Finland | Article 24(1), second sentence |
| 9 | French Republic | Article 24(1), second sentence |
| 11 | Hong Kong (China) | Article 23(1), second sentence |
| 12 | India | Article 25(1), second sentence |
| 14 | Ireland | Article 26(1), second sentence |
| 16 | Japan | Article 26(1), second sentence |
| 18 | Mexico | Article 23(1), second sentence |
| 19 | Netherlands | Article 23(1), second sentence |
| 20 | Norway | Article 25(1), second sentence |
| 22 | Poland | Article 23(1), second sentence |
| 23 | Russian Federation | Article 24(1), second sentence |
| 24 | Singapore | Article 22(1), second sentence |
| 25 | South Africa | Article 23(1), second sentence |
| 26 | Spain | Article 23(1), second sentence |
| 28 | Switzerland | Article 23(1), second sentence |
| 29 | Thailand | Article 25(1), second sentence |
| 30 | Turkey | Article 24(1), second sentence |
| 32 | Viet Nam | Article 24(1), second sentence |
| 33 | China | Article 25(1), second sentence |
| 34 | Republic of Korea | Article 24(1), second sentence |

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, New Zealand considers that the following agreements do not contain a provision described in Article 16(4)(b)(i).

|  |  |
| --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction |
| 18 | Mexico |
| 27 | Sweden |

Pursuant to Article 16(6)(c)(ii) of the Convention, New Zealand considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

|  |  |
| --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction |
| 5 | Chile |
| 7 | Denmark |
| 10 | Germany |
| 13 | Indonesia |
| 14 | Ireland |
| 17 | Malaysia |
| 18 | Mexico |
| 21 | Philippines |
| 27 | Sweden |
| 28 | Switzerland |
| 31 | United Kingdom |

Pursuant to Article 16(6)(d)(i) of the Convention, New Zealand considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

|  |  |
| --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction |
| 9 | French Republic |
| 27 | Sweden |

Pursuant to Article 16(6)(d)(ii) of the Convention, New Zealand considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

|  |  |
| --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction |
| 3 | Belgium |
| 5 | Chile |
| 6 | Czech Republic |
| 10 | Germany |
| 11 | Hong Kong |
| 15 | Italy |
| 22 | Poland |
| 23 | Russian Federation |
| 24 | Singapore |
| 25 | South Africa |
| 27 | Sweden |
| 29 | Thailand |
| 31 | United Kingdom |

Article 17 – Corresponding Adjustments

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Australia  | Article 9(3) |
| 2 | Austria | Article 9(2) |
| 3 | Belgium | Article 9(2) (after amendment by Article 4 of (a)) |
| 4 | Canada | Article 9(2) |
| 5 | Chile | Article 9(2) |
| 6 | Czech Republic | Article 9(2) |
| 7 | Denmark | Article 9(2) |
| 11 | Hong Kong (China) | Article 9(2) |
| 12 | India | Article 9(2) and (3) |
| 14 | Ireland | Article 11(2) |
| 16 | Japan | Article 9(2) |
| 18 | Mexico | Article 9(2) |
| 19 | Netherlands | Article 9(2) |
| 21 | Philippines | Article 9(2) |
| 22 | Poland | Article 9(2) |
| 23 | Russian Federation | Article 9(2) |
| 24 | Singapore | Article 9(2) |
| 26 | Spain | Article 9(2) |
| 29 | Thailand | Article 9(3) |
| 30 | Turkey | Article 9(2) |
| 31 | United Kingdom | Article 22(4) |
| 32 | Viet Nam | Article 9(2) |
| 33 | China | Article 9(2) |

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, New Zealand hereby chooses to apply Part VI.

Article 19 – Mandatory Binding Arbitration

Reservation

Pursuant to Article 19(12) of the Convention, New Zealand reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;

b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

Article 23 – Type of Arbitration Process

Reservation

Pursuant to Article 23(7) of the Convention, New Zealand reserves the right for Part VI not to apply with respect to all Covered Tax Agreements for which the other Contracting Jurisdiction makes a reservation pursuant to Article 23(6).

Notification of Choice of Optional Provisions

Pursuant to Article 23(4) of the Convention, New Zealand hereby chooses to apply Article 23(5).

Article 24 – Agreement on a Different Resolution

Notification of Choice of Optional Provisions

Pursuant to Article 24(1) of the Convention, New Zealand hereby chooses to apply Article 24(2).

Reservation

Pursuant to Article 24(3) of the Convention, New Zealand reserves the right for Article 24(2) to apply only with respect to its Covered Tax Agreements for which Article 23(2) applies.

Article 26 – Compatibility

Reservation

Not applicable

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 26(1) of the Convention, New Zealand considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain a provision that provide for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

|  |  |  |
| --- | --- | --- |
| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
| 1 | Australia | Article 25(6) and (7) |
| 16 | Japan | Article 26(5);Protocol (16) |

Article 28 – Reservations

Reservation Formulated for Scope of Arbitration

Pursuant to Article 28(2)(a) of the Convention, New Zealand formulates the following reservation with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

1. New Zealand reserves the right to exclude a case presented under the mutual agreement procedure article of its Covered Tax Agreements from the scope of Part VI (Arbitration) to the extent that any unresolved issue involves the application of New Zealand’s general anti-avoidance rule contained in section BG 1 of the Income Tax Act 2007.