

**SECOND PROTOCOL TO THE CONVENTION
BETWEEN NEW ZEALAND AND
CANADA FOR THE
AVOIDANCE OF DOUBLE TAXATION AND THE
PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME**

NEW ZEALAND

AND

CANADA

Having regard to the *Convention between New Zealand and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income* (the "Convention") done at Wellington on 3 May 2012.

Have agreed that the following provisions shall form an integral part of the Convention:

ARTICLE I

With reference to Article 17 of the Convention:

It is understood that pensions paid by, or out of funds created by, the Government of New Zealand, or a political subdivision thereof to any individual in respect of services rendered to the Government of New Zealand or subdivision thereof, shall be taxable only in New Zealand. This paragraph only applies to pensions paid under a Government Superannuation Fund scheme or a National Provident Fund scheme to individuals who became members of one of these schemes prior to 1996.

ARTICLE II

Each of the Contracting States shall notify the other Contracting State, through diplomatic channels, of the completion of the procedures necessary to give this Protocol the force of law in New Zealand

and in Canada, as the case may be. This Protocol shall enter into force on the date of the later of these notifications and its provisions shall have effect from the date the Convention enters into force.

IN WITNESS WHEREOF the undersigned, duly authorized to that effect, have signed this Protocol.