

No. 48200

**New Zealand
and
Singapore**

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 (with protocol). Singapore, 21 August 2009

Entry into force: *12 August 2010 by notification, in accordance with article 25*

Authentic text: *English*

Registration with the Secretariat of the United Nations: *New Zealand, 17 January 2011*

**Nouvelle-Zélande
et
Singapour**

Accord entre le Gouvernement de la Nouvelle-Zélande et le Gouvernement de la République de Singapour tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Singapour, 21 août 2009

Entrée en vigueur : *12 août 2010 par notification, conformément à l'article 25*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat des Nations Unies : *Nouvelle-Zélande, 17 janvier 2011*

[ENGLISH TEXT – TEXTE ANGLAIS]

**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**

The Government of New Zealand and the Government of the Republic of Singapore,

Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have agreed as follows:

Article 1

Persons Covered

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

Article 2

Taxes Covered

1. The existing taxes to which the Agreement shall apply are:

(a) In New Zealand: the income tax

(hereinafter referred to as "New Zealand tax");

(b) In Singapore: the income tax

(hereinafter referred to as "Singapore tax").

2. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities

of the Contracting States shall notify each other within a reasonable period of time of any significant changes that have been made in their taxation laws.

Article 3

General Definitions

1. For the purposes of this Agreement, unless the context otherwise requires:

- (a) the term "person" includes an individual, a company and any other body of persons;
- (b) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (c) the term "enterprise" applies to the carrying on of any business;
- (d) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- (e) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

- (f) the term “competent authority” means:
 - (i) in the case of New Zealand, the Commissioner of Inland Revenue or an authorised representative;
 - (ii) in the case of Singapore, the Minister for Finance or an authorised representative;
- (g) the term “national”, in relation to a Contracting State, means:
 - (i) any individual possessing the nationality or citizenship of that Contracting State; and
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State;
- (h) the term “business” includes the performance of professional services and of other activities of an independent character;
- (i) the terms “a Contracting State” and “the other Contracting State” mean New Zealand or Singapore as the context requires;
- (j) the term “statutory body” means a body constituted by statute and performing only non-commercial functions which would otherwise be performed by the Government of a Contracting State;