

No. 48486

**New Zealand
and
United Kingdom of Great Britain and Northern Ireland
(in respect of Jersey)**

Agreement between the Government of New Zealand and the Government of Jersey for the exchange of information with respect to taxes. London, 27 July 2009

Entry into force: *27 October 2010 by notification, in accordance with article 11*

Authentic text: *English*

Registration with the Secretariat of the United Nations: *New Zealand, 1 April 2011*

**Nouvelle-Zélande
et
Royaume-Uni de Grande Bretagne et d'Irlande du Nord
(à l'égard de Jersey)**

Accord entre le Gouvernement de la Nouvelle-Zélande et le Gouvernement de Jersey relatif à l'échange de renseignements en matière fiscale. Londres, 27 juillet 2009

Entrée en vigueur : *27 octobre 2010 par notification, conformément à l'article 11*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat des Nations Unies : *Nouvelle-Zélande, 1^{er} avril 2011*

[ENGLISH TEXT – TEXTE ANGLAIS]

**Agreement
between
the Government of New Zealand
and
the Government of Jersey
for
the Exchange of Information with Respect to Taxes**

Whereas the Government of New Zealand and the Government of Jersey ("the Parties") recognise that present legislation already provides for cooperation and the exchange of information in criminal tax matters;

Whereas the Parties have long been active in international efforts in the fight against financial and other crimes, including the targeting of terrorist financing;

Whereas it is acknowledged that Jersey has the right under the terms of its Entrustment from the United Kingdom to negotiate, conclude, perform and, subject to the terms of this Agreement, terminate a tax information exchange agreement with the Government of New Zealand;

Whereas the Parties wish to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes;

Now, therefore, the Parties have agreed to conclude the following agreement which contains obligations on the part of the Parties only:

Article 1

Scope of the Agreement

The Parties through their competent authorities shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Parties concerning the taxes covered by this Agreement, including information that is foreseeably relevant to the determination, assessment, enforcement or collection of such taxes, with respect to persons liable to such taxes, or to the investigation or the prosecution of civil or criminal tax matters in relation to such persons. A requested Party is not obliged to provide information which is neither held by its authorities nor in the

possession of, or obtainable by, persons who are within its territorial jurisdiction. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay the effective exchange of information.

Article 2

Taxes Covered

1 This Agreement shall apply to the following taxes imposed by the Parties:

(a) in the case of Jersey:

(i) the income tax; and

(ii) the goods and services tax; and

(b) in the case of New Zealand, taxes of every kind and description.

2 This Agreement shall apply also to any identical or substantially similar taxes imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes if the Parties so agree. The competent authority of each Party shall notify the other of substantial changes in laws or measures which may affect the obligations of that Party pursuant to this Agreement.

3 This Agreement shall not apply to taxes imposed by municipalities, local authorities or possessions of a Party.

Article 3
Definitions

- 1 In this Agreement:
 - (a) "Jersey" means the Bailiwick of Jersey, including its territorial sea;
 - (b) "New Zealand" means the territory of New Zealand but does not include Tokelau; it also includes any area beyond the territorial sea designated under New Zealand legislation and in accordance with international law as an area in which New Zealand may exercise sovereign rights with respect to natural resources;
 - (c) "collective investment fund or scheme" means any pooled investment vehicle, irrespective of legal form. The term "public collective investment fund or scheme" means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed "by the public" if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
 - (d) "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - (e) "competent authority" means, in the case of Jersey, the Treasury and Resources Minister or an authorised representative of the Minister and, in the case of New Zealand, the Commissioner of Inland Revenue or an authorised representative of the Commissioner;