

No. 49466

**New Zealand
and
Turkey**

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 (with protocol). Ankara, 22 April 2010

Entry into force: *28 July 2011 by notification, in accordance with article 28*

Authentic texts: *English and Turkish*

Registration with the Secretariat of the United Nations: *New Zealand, 5 March 2012*

**Nouvelle-Zélande
et
Turquie**

Accord entre le Gouvernement de la Nouvelle-Zélande et le Gouvernement de la République turque tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Ankara, 22 avril 2010

Entrée en vigueur : *28 juillet 2011 par notification, conformément à l'article 28*

Textes authentiques : *anglais et turc*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Nouvelle-Zélande, 5 mars 2012*

[ENGLISH TEXT – TEXTE ANGLAIS]

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

The Government of New Zealand and the Government of the Republic of Turkey, 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. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, as well as taxes on the total amounts of wages or salaries paid by enterprises.

3. The existing taxes to which the Agreement shall apply are in particular:

a) in Turkey:

- i) the income tax;
- ii) the corporation tax;

(hereinafter referred to as "Turkish tax");

b) in New Zealand:

the income tax;

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

4. The Agreement shall apply also to any identical or substantially similar taxes which 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 of any significant changes that have been made in their respective taxation laws.

Article 3

GENERAL DEFINITIONS

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

a) i) the term "Turkey" means the Turkish territory including territorial sea and air space above it, as well as the maritime areas over which it has jurisdiction or sovereign rights for the purpose of exploration, exploitation and conservation of natural resources, pursuant to international law;

ii) the term "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;

b) the terms "a Contracting State" and "the other Contracting State" mean Turkey or New Zealand as the context requires;

c) the term "person" includes an individual, a company and any other body of persons;

d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

e) the term "legal head office" means;

i) with respect to Turkey, the registered office registered under the Turkish Code of Commerce;

ii) with respect to New Zealand, the place of incorporation;

f) 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;

g) 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;

h) the term "competent authority" means:

i) in the case of Turkey, the Minister of Finance or a representative authorised by the Minister of Finance; and

ii) in the case of New Zealand, the Commissioner of Inland Revenue or an authorised representative;

i) 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.

2. As regards the application of the Agreement at any time by a Contracting State any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.