

No. 49472

**New Zealand
and
Hong Kong Special Administrative Region (under authorization
by the Government of the People's Republic of China)**

Agreement between the Government of New Zealand and the Government of the Hong Kong Special Administrative Region 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 (with protocol). Auckland, 1 December 2010

Entry into force: *9 November 2011 by notification, in accordance with article 26*

Authentic text: *English*

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

**Nouvelle-Zélande
et
Région administrative spéciale de Hong Kong (par autorisation
du Gouvernement de la République populaire de Chine)**

Accord entre le Gouvernement de la Nouvelle-Zélande et le Gouvernement de la Région administrative spéciale de Hong Kong de la République populaire de Chine en vue d'éviter la double imposition et de prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Auckland, 1^{er} décembre 2010

Entrée en vigueur : *9 novembre 2011 par notification, conformément à l'article 26*

Texte authentique : *anglais*

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 Hong Kong Special Administrative Region
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**

The Government of New Zealand and the Government of the Hong Kong Special Administrative Region of the People's Republic of China,

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 Parties.

Article 2

Taxes Covered

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting Party, 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, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.
3. The existing taxes to which the Agreement shall apply are:
 - (a) in the case of the Hong Kong Special Administrative Region:
 - (i) profits tax;
 - (ii) salaries tax; and
 - (iii) property tax;whether or not charged under personal assessment;
 - (b) in the case of New Zealand, the income tax.

4. 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 listed in paragraph 3, as well as any other taxes falling within paragraphs 1 and 2 of this Article which a Contracting Party may impose in future. The competent authorities of the Contracting Parties shall notify each other of any significant changes that have been made in their taxation laws.
5. Notwithstanding the provisions of paragraphs 1, 3 and 4, the taxes covered by the Agreement do not include any amount which represents a penalty or interest imposed under the laws of either Contracting Party.
6. The existing taxes, together with the taxes imposed after the signature of the Agreement, are hereinafter referred to as "Hong Kong Special Administrative Region tax" or "New Zealand tax", as the context requires.

Article 3

General Definitions

1. For the purposes of this Agreement, unless the context otherwise requires:
 - (a) (i) the term "Hong Kong Special Administrative Region" means any territory where the tax laws of the Hong Kong Special Administrative Region of the People's Republic of China apply; and
 - (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 term “business” includes the performance of professional services and of other activities of an independent character;
- (c) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (d) the term “competent authority” means:
 - (i) in the case of the Hong Kong Special Administrative Region, the Commissioner of Inland Revenue or an authorised representative; and
 - (ii) in the case of New Zealand, the Commissioner of Inland Revenue or an authorised representative;
- (e) the terms “a Contracting Party” and “the other Contracting Party” mean the Hong Kong Special Administrative Region or New Zealand, as the context requires;
- (f) the term “enterprise” applies to the carrying on of any business;
- (g) the terms “enterprise of a Contracting Party” and “enterprise of the other Contracting Party” mean respectively an enterprise carried on by a resident of a Contracting Party and an enterprise carried on by a resident of the other Contracting Party;
- (h) the term “international traffic” means any transport by a ship or aircraft operated by an enterprise of a Contracting Party,