No. 50546

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New Zealand
and
Samoa

Agreement between the Government of New Zealand and the Government of Samoa on the exchange of information with respect to taxes. Apia, 24 August 2010

Entry into force: *26 March 2012 by notification, in accordance with article 13*

Authentic text: *English*

Registration with the Secretariat of the United Nations: *New Zealand, 21 March 2013*

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Nouvelle-Zélande
et
Samoa

Accord entre le Gouvernement de la Nouvelle-Zélande et le Gouvernement du Samoa relatif à l'échange de renseignements en matière fiscale. Apia, 24 août 2010

Entrée en vigueur : *26 mars 2012 par notification, conformément à l'article 13*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Nouvelle-Zélande, 21 mars 2013*

Agreement

between

the Government of New Zealand

and

the Government of Samoa

on

the Exchange of Information with respect to Taxes

Whereas New Zealand and Samoa ("the Contracting States") recognise continuing cooperation and provision of assistance in criminal tax matters;

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

Whereas Samoa on the 9th April 2002 entered into a political commitment to the OECD's principles of effective exchange of information and actively participated in and co-chaired the OECD Global Forum on Taxation and the Sub-Group on Level Playing Field Issues;

Whereas the Contracting States wish to enhance and facilitate the terms and conditions governing the exchange of information with respect to taxes;

Now, therefore, the Contracting States have agreed to conclude the following Agreement, which contains obligations on the part of the Contracting States only:

ARTICLE 1

OBJECT AND SCOPE OF THIS AGREEMENT

The competent authorities of the Contracting States shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of those States concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The rights and safeguards secured to persons by the laws or administrative practice of the Requested State remain applicable. The Requested State shall use its best endeavours to ensure that any such rights and safeguards are not applied in a manner that unduly prevents or delays effective exchange of information.

ARTICLE 2

JURISDICTION

A Requested State is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.

ARTICLE 3

TAXES COVERED

1.   The existing taxes which are the subject of this Agreement are:

(a)   in New Zealand, taxes of every kind and description; and

(b)   in Samoa, taxes of every kind and description.

2.   This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The Agreement shall also apply to such other taxes as may be agreed in an exchange of letters between the Contracting States.   The competent authorities of the Contracting States shall notify each other of any substantial changes to the taxation and related information gathering measures covered by this Agreement.

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

ARTICLE 4

DEFINITIONS

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

(a)   the term "New Zealand" means the territory of New Zealand but does not include Tokelau; it also includes any area beyond the