

No. 50547

**New Zealand
and
Samoa**

Agreement between the Government of New Zealand and the Government of Samoa for the allocation of taxing rights with respect to certain income of individuals and to establish a mutual agreement procedure in respect of transfer pricing adjustments. Apia, 24 August 2010

Entry into force: *26 March 2012 by notification, in accordance with article 10*

Authentic text: *English*

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

**Nouvelle-Zélande
et
Samoa**

Accord entre le Gouvernement de la Nouvelle-Zélande et le Gouvernement du Samoa sur la répartition des droits d'imposition à l'égard de certains revenus des personnes physiques et l'établissement d'une procédure amiable en matière d'ajustement des prix de transfert. Apia, 24 août 2010

Entrée en vigueur : *26 mars 2012 par notification, conformément à l'article 10*

Texte authentique : *anglais*

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

[ENGLISH TEXT – TEXTE ANGLAIS]

Agreement

between

the Government of New Zealand

and

the Government of Samoa

for

**the Allocation of Taxing Rights with respect to Certain Income of
Individuals**

and

**to Establish a Mutual Agreement Procedure in respect of Transfer
Pricing Adjustments**

The Government of New Zealand and the Government of Samoa ("the Contracting States"),

Recognising that the Contracting States have concluded an Agreement on the Exchange of Information with Respect to Taxes, and

Desiring to conclude an Agreement for the allocation of taxing rights with respect to certain income of individuals and to establish a mutual agreement procedure in respect of transfer pricing adjustments,

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 this Agreement shall apply are:
 - (a) in New Zealand, the income tax;

(hereinafter referred to as "New Zealand tax"); and
 - (b) in Samoa, income tax;

(hereinafter referred to as "Samoan tax").
2. This Agreement shall also apply to any identical or substantially similar taxes which are imposed after the date of signature of this 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 substantial changes to the taxation laws covered by this Agreement.
3. This Agreement shall not apply to taxes imposed by municipalities, local authorities or possessions of a Contracting State.

ARTICLE 3

DEFINITIONS

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

- (a) 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 “Samoa” means the Independent State of Samoa and the territorial waters thereof;
- (c) the term “competent authority” means in the case of New Zealand, the Commissioner of Taxation or an authorised representative of the Commissioner and, in the case of Samoa, the Minister of revenue or an authorised representative of the Minister of Revenue;
- (d) the term “Contracting State” means New Zealand or Samoa as the context requires;
- (e) the term “national”, in relation to a Contracting State, means any individual possessing the nationality or citizenship of that State;
- (f) the term “person” includes an individual, a company and any other body of persons;