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**New Zealand
and
Niue**

Agreement between the Government of New Zealand and the Government of Niue on the exchange of information with respect to taxes. Rarotonga, 29 August 2012

Entry into force: *31 October 2013 by notification, in accordance with article 12*

Authentic text: *English*

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**Nouvelle-Zélande
et
Nioué**

Accord entre le Gouvernement de la Nouvelle-Zélande et le Gouvernement de Nioué relatif à l'échange de renseignements en matière fiscale. Rarotonga, 29 août 2012

Entrée en vigueur : *31 octobre 2013 par notification, conformément à l'article 12*

Texte authentique : *anglais*

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[ENGLISH TEXT – TEXTE ANGLAIS]

Agreement between

the Government of New Zealand

and

the Government of Niue

on

the Exchange of Information with Respect to Taxes

The Government of New Zealand and the Government of Niue,

Having regard to the principles underpinning the special relationship of partnership and free association between the two Contracting Parties, and

Desiring to facilitate the exchange of information with respect to taxes,

Have agreed as follows:

Article 1

OBJECT AND SCOPE OF THIS AGREEMENT

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of those Parties 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 Party remain applicable. The Requested Party 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 Party 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 the case of New Zealand, taxes of every kind and description; and
 - (b) in the case of Niue, 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 Parties. The competent authorities of the Contracting Parties 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 Party.