

No. 51854*

**New Zealand
and
Japan**

Convention between New Zealand and Japan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Tokyo, 10 December 2012

Entry into force: *25 October 2013, in accordance with article 31*

Authentic texts: *English and Japanese*

Registration with the Secretariat of the United Nations: *New Zealand, 25 April 2014*

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**Nouvelle-Zélande
et
Japan**

Convention entre la Nouvelle-Zélande et le Japon tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Tokyo, 10 décembre 2012

Entrée en vigueur : *25 octobre 2013, conformément à l'article 31*

Textes authentiques : *anglais et japonais*

Enregistrement auprès du Secrétariat des Nations Unies : *Nouvelle-Zélande, 25 avril 2014*

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[ENGLISH TEXT – TEXTE ANGLAIS]

Convention

between

New Zealand and Japan

for the

Avoidance of Double Taxation

and the Prevention of Fiscal Evasion

with respect to Taxes on Income

New Zealand and Japan,

Desiring to conclude a new Convention 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 Convention shall apply to persons who are residents of one or both of the Contracting States.

Article 2
TAXES COVERED

1. The taxes to which this Convention shall apply are:
 - (a) in the case of Japan:
 - (i) the income tax;
 - (ii) the corporation tax;
 - (iii) the special income tax for reconstruction; and
 - (iv) the special corporation tax for reconstruction;

(hereinafter referred to as “Japanese tax”); and

(b) in the case of New Zealand:

the income tax

(hereinafter referred to as “New Zealand tax”).

2. This Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Convention in addition to, or in place of, those referred to in paragraph 1. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their respective taxation laws, within a reasonable period of time after such changes.

Article 3

GENERAL DEFINITIONS

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

(a) the term “Japan”, when used in a geographical sense, means all the territory of Japan, including its territorial sea, in which the laws relating to Japanese tax are in force, and all the area beyond its territorial sea, including the seabed and subsoil thereof, over which Japan has sovereign rights in accordance with international law and in which the laws relating to Japanese tax are in force;

- (b) 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;
- (c) the terms “a Contracting State” and “the other Contracting State” mean New Zealand or Japan, as the context requires;
- (d) the term “tax” means New Zealand tax or Japanese tax, as the context requires;
- (e) the term “person” includes an individual, a company and any other body of persons;
- (f) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (g) the term “enterprise” applies to the carrying on of any business;
- (h) 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;
- (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