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**New Zealand
and
Marshall Islands**

Agreement between the Government of New Zealand and the Government of the Republic of the Marshall Islands on the exchange of information with respect to taxes. Port Vila, 6 August 2010

Entry into force: *10 April 2015 by notification, in accordance with article 13*

Authentic text: *English*

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**Nouvelle-Zélande
et
Îles Marshall**

Accord entre le Gouvernement de la Nouvelle-Zélande et le Gouvernement de la République des Îles Marshall relatif à l'échange d'informations en matière fiscale. Port Vila, 6 août 2010

Entrée en vigueur : *10 avril 2015 par notification, conformément à l'article 13*

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[ENGLISH TEXT – TEXTE ANGLAIS]

Agreement

between

the Government of New Zealand

and

the Government of the Republic of the Marshall Islands

on

the Exchange of Information with respect to Taxes

The Government of New Zealand and the Government of the Republic of the Marshall Islands ("the Contracting States"),

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 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 imposed under tax laws administered by the Commissioner of Inland Revenue; and
 - (b) in the Republic of the Marshall Islands, taxes of every kind and description imposed under tax laws administered by the Secretary of Finance.
- 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 "Applicant State" means the Contracting State requesting information;
 - (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 term "the Republic of the Marshall Islands" means any land territory within the territorial limits of the Republic of the Marshall Islands, and includes the internal waters and territorial sea of the Republic of the Marshall Islands;
 - (d) the term "collective investment fund or scheme" means any pooled investment vehicle, irrespective of legal form. The term "public collective investment fund or scheme" means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed "by the