

No. 53059*

**New Zealand
and
Canada**

Convention between New Zealand and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocols). Wellington, 3 May 2012

Entry into force: *26 June 2015 by notification, in accordance with article 28*

Authentic texts: *English and French*

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**Nouvelle-Zélande
et
Canada**

Convention entre la Nouvelle-Zélande et le Canada en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocoles). Wellington, 3 mai 2012

Entrée en vigueur : *26 juin 2015 par notification, conformément à l'article 28*

Textes authentiques : *anglais et français*

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CONVENTION BETWEEN
NEW ZEALAND
AND
CANADA
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME

NEW ZEALAND AND CANADA,

DESIRING to conclude a convention for the avoidance of double taxation
and the prevention of fiscal evasion with respect to taxes on income,

HAVE AGREED as follows:

I. SCOPE OF THE CONVENTION

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 the Convention shall apply are:
 - (a) In the case of Canada, the taxes imposed by the Government of Canada under the *Income Tax Act* (hereinafter referred to as "Canadian tax");
 - (b) In the case of New Zealand, the income tax (hereinafter referred to as "New Zealand tax").
2. The 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, the taxes listed 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.

II. DEFINITIONS

ARTICLE 3

General Definitions

1. For the purposes of this Convention, 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 "Canada", used in a geographical sense, means:
 - (i) the land territory, internal waters and territorial sea, including the air space above these areas, of Canada,
 - (ii) the exclusive economic zone of Canada, as determined by its domestic law, consistent with Part V of the *United Nations Convention on the Law of the Sea*, done at Montego Bay on 10 December 1982 (UNCLOS), and
 - (iii) the continental shelf of Canada, as determined by its domestic law, consistent with Part VI of UNCLOS;