

No. 54947*

**New Zealand
and
Dominica**

Agreement between the Government of New Zealand and the Government of the Commonwealth of Dominica on the exchange of information with respect to taxes and tax matters. Washington, 16 March 2010

Entry into force: 7 September 2017 by notification, in accordance with article 13

Authentic text: *English*

Registration with the Secretariat of the United Nations: *New Zealand, 23 January 2018*

**No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

**Nouvelle-Zélande
et
Dominique**

Accord entre le Gouvernement de la Nouvelle-Zélande et le Gouvernement du Commonwealth de Dominique relatif à l'échange de renseignements en ce qui concerne les impôts et les questions fiscales. Washington, 16 mars 2010

Entrée en vigueur : 7 septembre 2017 par notification, conformément à l'article 13

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Nouvelle-Zélande, 23 janvier 2018*

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Agreement
between
the Government of New Zealand
and
the Government of the Commonwealth of Dominica
on
the Exchange of Information with respect to Taxes
and Tax Matters

Whereas the Government of New Zealand and the Government of the Commonwealth of Dominica ("the Contracting Parties") recognise the need for co-operation and the exchange of information with respect to taxes and tax matters;

Whereas the Contracting Parties wish to enhance and facilitate the terms and conditions governing the exchange of information with respect to taxes and tax matters;

NOW therefore, the Contracting Parties desiring to conclude an Agreement in order to facilitate the exchange of information with respect to taxes and tax matters have agreed as follows:

ARTICLE 1

OBJECT AND SCOPE OF THIS AGREEMENT

1. The Contracting Parties, through their competent authorities, shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the respective laws of the Contracting Parties concerning taxes and tax matters 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.

2. The rights and safeguards secured to persons by the laws or administrative practice of either Contracting 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

1. To enable this Agreement to be implemented, information shall be provided in accordance with this Agreement by the competent authority of the Requested Party without regard to whether the person to whom the information relates is, or whether the information requested is in possession or control of, a resident or national of a Contracting Party.
2. 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 taxes of every kind and description imposed by the laws of the Contracting Parties at the date of signature of this Agreement.

2. This Agreement shall also apply to any identical taxes imposed by either Contracting Party after the date of signature of this Agreement in addition to or in place of the existing taxes.
3. This Agreement shall also apply to any substantially similar taxes imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes if the competent authorities of the Contracting Parties so determine.
4. This Agreement shall also apply to other taxes as may be determined in an exchange of letters through the diplomatic channel between the Contracting Parties.
5. 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.
6. This Agreement shall not apply to taxes imposed by municipalities, local authorities, or possessions of a Contracting Party.

ARTICLE 4

DEFINITIONS

1. In this Agreement, unless otherwise defined:
 - (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