

New Zealand

Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification

This document contains the list of reservations and notifications made by New Zealand upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention.

20 June 2023

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, New Zealand wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between Australia and New Zealand for the avoidance of double taxation with respect to taxes on income and fringe benefits and the prevention of fiscal evasion	Australia	Original	26-6-2009	19-03-2010
2	Agreement between New Zealand and the Republic of Austria with respect to taxes on income and on capital	Austria	Original	21-09-2006	01-12-2007
3	Convention Between the Government of New Zealand and the Government of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Belgium	Original	15-09-1981	08-12-1983
			Amending Instrument (a)	07-12-2009	N/A
4	Convention between New Zealand and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Canada	Original	03-05-2012	26-06-2015
			Amending Instrument (a)	12-09-2014	26-06-2015
5	Convention between New Zealand and the Republic of Chile for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Chile	Original	10-12-2003	21-06-2006
6	Agreement between the Czech Republic and New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Czech Republic	Original	26-10-2007	29-08-2008
7	Convention between the	Denmark	Original	10-10-1980	22-06-1981

	Government of New Zealand and the Government of the Kingdom of Denmark for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income		Amending Instrument (a)	12-03-1985	22-07-1985
8	Convention between the Government of New Zealand and the Government of Finland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Finland	Original	12-03-1982	22-09-1984
			Amending Instrument (a)	05-12-1986	08-05-1988
9	Convention between the Government of New Zealand and the Government of the French Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	France	Original	30-11-1979	19-03-1981
10	Agreement between New Zealand and the Federal Republic of Germany for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and certain other taxes	Germany	Original	20-10-1978	21-12-1980
11	Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Hong Kong	Original	01-12-2010	09-11-2011
			Amending Instrument (a) ¹	28-06-2017	09-08-2018
12	Convention between the Government of New Zealand and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	India	Original	17-10-1986	03-12-1986
			Amending Instrument (a)	29-08-1996	09-01-1997
			Amending Instrument (b)	21-06-1999	17-12-1999
			Amending Instrument (c)	26-10-2016	07-09-2017

¹ New Zealand deposited the notification on 20-06-2023 to correct and include Amending Instrument (a) and the dates of signature and entry into force.

13	Agreement between the Government of New Zealand and the Government of the Republic of Indonesia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Indonesia	Original	25-03-1987	24-06-1988
14	Convention between the Government of New Zealand and the Government of Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains	Ireland	Original	19-09-1986	26-09-1988
15	Convention between the Government of New Zealand and the Government of the Republic of Italy for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion	Italy	Original	06-12-1979	23-03-1983
16	Convention between New Zealand and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Japan	Original	10-12-2012	25-10-2013
17	Agreement between the Government of New Zealand and the Government of Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malaysia	Original	19-03-1976	02-09-1976
			Amending Instrument (a)	14-07-1994	01-07-1996
			Amending Instrument (b)	06-11-2012	12-01-2016
18	Agreement between the Government of New Zealand and the Government of the United Mexican States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Mexico	Original	16-11-2006	16-06-2007
19	Convention between the Government of New Zealand and the Government of the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Netherlands	Original	15-10-1980	18-03-1981
			Amending Instrument (a)	20-12-2001	22-08-2004
20		Norway	Original	20-04-1982	31-03-1983

	Convention between New Zealand and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Certain other Taxes		Amending Instrument (a)	16-06-1998	16-07-1998
21	Convention between the Government of New Zealand and the Government of the Republic of the Philippines for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Philippines	Original	29-04-1980	14-05-1981
			Amending Instrument (a)	21-02-2002	02-10-2008
22	Agreement between New Zealand and the Republic of Poland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Poland	Original	21-04-2005	16-08-2006
23	Agreement between the Government of New Zealand and the Government of the Russian Federation for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Russian Federation	Original	05-09-2000	04-07-2003
24	Agreement Between The Government Of New Zealand And The Government Of The Republic Of Singapore For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Singapore	Original	21-08-2009	12-08-2010
25	Agreement between the Government of New Zealand and the Government of the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	South Africa	Original	06-02-2002	23-07-2004
26	Agreement between the Government of New Zealand and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Spain	Original	28-07-2005	31-07-2006

27	Convention between the Government of New Zealand and the Government of Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Sweden	Original	21-02-1979	14-11-1980
28	Convention between New Zealand and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income	Switzerland	Original	06-06-1980	21-11-1981
29	Agreement between the Government of New Zealand and the Government of the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Thailand	Original	22-10-1998	14-12-1998
30	Agreement between the Government of New Zealand and the Government of the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Turkey	Original	22-04-2010	28-07-2011
31	Convention between the Government of New Zealand and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains	United Kingdom	Original	04-08-1983	16-03-1984
			Amending Instrument (a)	22-12-1983	22-12-1983
			Amending Instrument (b)	04-11-2003	23-07-2004
			Amending Instrument (c)	07-11-2007	28-08-2008
32	Agreement between the Government of New Zealand and the Government of the Socialist Republic of Viet Nam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Viet Nam	Original	05-08-2013	05-05-2014
33	Agreement between the	China	Original	16-09-1986	17-12-1986

	Government of New Zealand and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income		Amending Instrument (a)	7-10-1997	22-03-2000
34	Convention between the Government of New Zealand and the Government of the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Republic of Korea	Original	6-10-1981	22-04-1983
			Amending Instrument (a)	14-07-1997	10-10-1997
35	Agreement between the Government of New Zealand and the Government of the Independent State of Papua New Guinea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Papua New Guinea	Original	29-10-2012	21-01-2014
36	Agreement between the Government of New Zealand and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	United Arab Emirates	Original	22-09-2003	29-07-2004
37	Agreement between the Government of New Zealand and the Government of Fiji for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Fiji	Original	27-10-1976	11-02-1977
			Amending Instrument (a)	15-12-1986	30-12-1986
			Amending Instrument (b)	14-04-1994	25-07-1995

Article 3 – Transparent Entities

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 3(6) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 3(4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 1(2)
3	Belgium	Article 4(1), second sentence
5	Chile	Article 4(4)
16	Japan	Article 4(5)

Article 4 – Dual Resident Entities

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 4(4) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 4(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 4(3)
2	Austria	Article 4(3)
3	Belgium	Article 4(3)
4	Canada	Article 4(5)
5	Chile	Article 4(3)
6	Czech Republic	Article 4(3)
7	Denmark	Article 4(3)
8	Finland	Article 4(3)
9	French Republic	Article 4(3)
10	Germany	Article 4(3)
11	Hong Kong (China)	Article 4(3)
12	India	Article 4(3)
13	Indonesia	Article 4(3)
14	Ireland	Article 4(3)
15	Italy	Article 4(3)
16	Japan	Article 4(3); Protocol (3)
17	Malaysia	Article 3(3)
18	Mexico	Article 4(4)
19	Netherlands	Article 4(3)
20	Norway	Article 4(3)
21	Philippines	Article 4(3)
22	Poland	Article 4(4)
23	Russian Federation	Article 4(4)
24	Singapore	Article 4(3)
25	South Africa	Article 4(3)
26	Spain	Article 4(3)
27	Sweden	Article 3(3)
28	Switzerland	Article 4(3)
29	Thailand	Article 4(4)
30	Turkey	Article 4(3)
31	United Kingdom	Article 4(3)

32	Viet Nam	Article 4(3)
33	China	Article 4(3)
34	Republic of Korea	Article 4(3)
35	Papua New Guinea	Article 4(3)
36	United Arab Emirates	Article 5(3)
37	Fiji	Article 4(3)

Article 6 – Purpose of a Covered Tax Agreement

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, New Zealand considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Australia	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and fringe benefits and the prevention of fiscal evasion,
2	Austria	desiring to conclude an Agreement with respect to taxes on income and on capital,
3	Belgium	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
4	Canada	DESIRING to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
5	Chile	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
6	Czech Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
7	Denmark	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8	Finland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	French Republic	desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Germany	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Certain Other Taxes,
11	Hong Kong (China)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

12	India	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
13	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
15	Italy	desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion.
16	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,
17	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	Mexico	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
19	Netherlands	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	Norway	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and certain other taxes,
21	Philippines	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	Poland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
23	Russian Federation	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	South Africa	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

26	Spain	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
27	Sweden	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Switzerland	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income
29	Thailand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30	Turkey	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
31	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
32	Viet Nam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
33	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
34	Republic of Korea	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
35	Papua New Guinea	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	United Arab Emirates	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
37	Fiji	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, New Zealand hereby chooses to apply Article 7(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, New Zealand considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 10(9); Article 11(9); Article 12(7); Article 14(5), second sentence
4	Canada	Article 10(9); Article 11(10); Article 12(7)
5	Chile	Article 22(2)
11	Hong Kong	Article 10(8); Article 11(10); Article 12(7)
14	Ireland	Article 12(8); Article 13(7); Article 14(7)
16	Japan	Article 23
24	Singapore	Article 10(6); Article 12(7)
31	United Kingdom	Article 11(6); Article 12(9); Article 13(7); Article 21A(5); Article 22(5)
32	Viet Nam	Article 10(6); Article 11(7); Article 12(7)
33	China	Article 4(1)(a) of (a)
35	Papua New Guinea	Article 11(9)

Article 8 – Dividend Transfer Transactions

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.²

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 10(2)(a) and (3)
4	Canada	Article 10(2)(a)
11	Hong Kong	Article 10(2)(a) and (3)
16	Japan	Article 10(3)
18	Mexico	Protocol (9)
24	Singapore	Article 10(2)(a)
25	South Africa	Article 10(2)(b)(i)
30	Turkey	Article 10(2)(a)
32	Viet Nam	Article 10(2)(a)

² New Zealand deposited the notification on 20-06-2023 to correct this list of provisions notified pursuant to Article 8(4) to include the provision in the agreement concluded with South Africa (Article 10(2)(b)(i)).

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Notification of Choice of Optional Provisions

Pursuant to Article 9(8) of the Convention, New Zealand hereby chooses to apply Article 9(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 13(4)
2	Austria	Article 13(4)
4	Canada	Article 13(4)
6	Czech Republic	Article 13(4)
9	French Republic	Article 13(4)
10	Germany	Protocol (5)(a), first sentence
11	Hong Kong (China)	Article 13(4)
12	India	Article 13(4)
14	Ireland	Article 15(2)
15	Italy	Article 13(3)
16	Japan	Article 13(2)
18	Mexico	Article 13(4)
20	Norway	Article 13(5)
21	Philippines	Protocol (7)
22	Poland	Article 13(4)
24	Singapore	Article 13(4)
25	South Africa	Article 13(4)
26	Spain	Article 13(4)
27	Sweden	Article 12(a)(ii) and (b)(ii)
30	Turkey	Article 13(4)
31	United Kingdom	Part of Article 14(1), but only the following words “or from the alienation of shares in a company deriving their value or the greater part of their value directly or indirectly from such property”
32	Viet Nam	Article 13(4)

35	Papua New Guinea	Article 13(4)
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Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Notification of Existing Provisions in Listed Agreements

Not applicable

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 11(4) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Canada	Article 27(2)
21	Philippines	Article 1(2); Protocol (9)
16	Japan	Protocol (1)

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(8)(a)
2	Austria	Article 5(6)
3	Belgium	Article 5(6)
4	Canada	Article 5(8)(a)
5	Chile	Article 5(8)
6	Czech Republic	Article 5(6)
7	Denmark	Article 5(6)
8	Finland	Article 5(6)
9	French Republic	Article 5(6)
10	Germany	Article 5(5)
11	Hong Kong (China)	Article 5(8)(a)
12	India	Article 5(4)(a)
13	Indonesia	Article 5(5)(a)
14	Ireland	Article 5(6)
15	Italy	Article 5(5)
16	Japan	Article 5(8)(a)
17	Malaysia	Article 4(5)(a)
18	Mexico	Article 5(7)
19	Netherlands	Article 5(6)
20	Norway	Article 5(6)
21	Philippines	Article 5(4)
22	Poland	Article 5(7)
23	Russian Federation	Article 5(6)(a)
24	Singapore	Article 5(7)(a)
25	South Africa	Article 5(8)
26	Spain	Article 5(6)
27	Sweden	Article 4(5)(a)
28	Switzerland	Article 5(6)
29	Thailand	Article 5(8)(a)
30	Turkey	Article 5(7)
31	United Kingdom	Article 5(5)

32	Viet Nam	Article 5(8)(a)
33	China	Article 5(5)
34	Republic of Korea	Article 5(6)
35	Papua New Guinea	Article 5(7)(a)
36	United Arab Emirates	Article 6(6)
37	Fiji	Article 5(5)(a)

Pursuant to Article 12(6) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(9)
2	Austria	Article 5(7)
3	Belgium	Article 5(7)
4	Canada	Article 5(9)
5	Chile	Article 5(9)
6	Czech Republic	Article 5(7)
7	Denmark	Article 5(7)
8	Finland	Article 5(7)
9	French Republic	Article 5(7)
10	Germany	Article 5(6)
11	Hong Kong (China)	Article 5(9)
12	India	Article 5(5)
13	Indonesia	Article 5(6)
14	Ireland	Article 5(7)
15	Italy	Article 5(6)
16	Japan	Article 5(9)
17	Malaysia	Article 4(6)
18	Mexico	Article 5(8)
19	Netherlands	Article 5(7)
20	Norway	Article 5(7)
21	Philippines	Article 5(5)
22	Poland	Article 5(8)
23	Russian Federation	Article 5(7)
24	Singapore	Article 5(8)
25	South Africa	Article 5(9)
26	Spain	Article 5(7)
27	Sweden	Article 4(6)
28	Switzerland	Article 5(7)

29	Thailand	Article 5(9)
30	Turkey	Article 5(8)
31	United Kingdom	Article 5(6)
32	Viet Nam	Article 5(9)
33	China	Article 5(6)
34	Republic of Korea	Article 5(7)
35	Papua New Guinea	Article 5(8)
36	United Arab Emirates	Article 6(7)
37	Fiji	Article 5(7)

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, New Zealand hereby chooses to apply Option A under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(7)
2	Austria	Article 5(5)
3	Belgium	Article 5(4)
4	Canada	Article 5(7)
5	Chile	Article 5(7)
6	Czech Republic	Article 5(5)
7	Denmark	Article 5(4)
8	Finland	Article 5(4)
9	French Republic	Article 5(4)
10	Germany	Article 5(4)
11	Hong Kong (China)	Article 5(7)
12	India	Article 5(3)
13	Indonesia	Article 5(4)
14	Ireland	Article 5(5)
15	Italy	Article 5(3)
16	Japan	Article 5(7)
17	Malaysia	Article 4(3)
18	Mexico	Article 5(6)
19	Netherlands	Article 5(4)
20	Norway	Article 5(4)
21	Philippines	Article 5(3)
22	Poland	Article 5(6)
23	Russian Federation	Article 5(5)
24	Singapore	Article 5(6)
25	South Africa	Article 5(7)
26	Spain	Article 5(3)

27	Sweden	Article 4(3)
28	Switzerland	Article 5(4)
29	Thailand	Article 5(7)
30	Turkey	Article 5(6)
31	United Kingdom	Article 5(4)
32	Viet Nam	Article 5(7)
33	China	Article 5(4)
34	Republic of Korea	Article 5(4)
35	Papua New Guinea	Article 5(6)
36	United Arab Emirates	Article 6(5)
37	Fiji	Article 5(3)

Article 14 – Splitting-up of Contracts

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 14(4) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(6)
2	Austria	Protocol (2)
4	Canada	Article 5(6)
5	Chile	Article 5(6)
11	Hong Kong (China)	Article 5(6)
13	Indonesia	Protocol (With reference to Article 5)(b), second sentence and third sentence
16	Japan	Article 5(6)
18	Mexico	Article 5(5)
20	Norway	Article 22(2)
22	Poland	Article 5(5)
23	Russian Federation	Protocol (2)
24	Singapore	Article 5(5)
25	South Africa	Article 5(6)
26	Spain	Article 5(5)
29	Thailand	Article 5(6)
30	Turkey	Protocol (2)
32	Viet Nam	Article 5(6)
33	China	Article 5(3)(c)(ii)

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 25(1), first sentence
2	Austria	Article 24(1), first sentence
3	Belgium	Article 24(1), first sentence
4	Canada	Article 23(1), first sentence
5	Chile	Article 24(1), first sentence
6	Czech Republic	Article 22(1), first sentence
7	Denmark	Article 23(1), first sentence
8	Finland	Article 24(1), first sentence
9	French Republic	Article 24(1), first sentence
10	Germany	Article 24(1), first sentence
11	Hong Kong (China)	Article 23(1), first sentence
12	India	Article 25(1), first sentence
13	Indonesia	Article 24(1), first sentence
14	Ireland	Article 26(1), first sentence
15	Italy	Article 24(1), first sentence
16	Japan	Article 26(1), first sentence
17	Malaysia	Article 21(1)
18	Mexico	Article 23(1), first sentence
19	Netherlands	Article 23(1), first sentence
20	Norway	Article 25(1), first sentence
21	Philippines	Article 24(1), first sentence
22	Poland	Article 23(1), first sentence
23	Russian Federation	Article 24(1), first sentence
24	Singapore	Article 22(1), first sentence
25	South Africa	Article 23(1), first sentence
26	Spain	Article 23(1), first sentence
27	Sweden	Article 25(1), first sentence
28	Switzerland	Article 23(1), first sentence
29	Thailand	Article 25(1), first sentence
30	Turkey	Article 24(1), first sentence
31	United Kingdom	Article 24(1)

32	Viet Nam	Article 24(1), first sentence
33	China	Article 25(1), first sentence
34	Republic of Korea	Article 24(1), first sentence
35	Papua New Guinea	Article 23(1), first sentence
36	United Arab Emirates	Article 24(1), first sentence
37	Fiji	Article 21(1)

Pursuant to Article 16(6)(b)(i) of the Convention, New Zealand considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
13	Indonesia	Article 24(1), second sentence
15	Italy	Article 24(1), second sentence
21	Philippines	Article 24(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, New Zealand considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 25(1), second sentence
2	Austria	Article 24(1), second sentence
3	Belgium	Article 24(1), second sentence
4	Canada	Article 23(1), second sentence
5	Chile	Article 24(1), second sentence
6	Czech Republic	Article 22(1), second sentence
7	Denmark	Article 23(1), second sentence
8	Finland	Article 24(1), second sentence
9	French Republic	Article 24(1), second sentence
11	Hong Kong (China)	Article 23(1), second sentence
12	India	Article 25(1), second sentence
14	Ireland	Article 26(1), second sentence
16	Japan	Article 26(1), second sentence
18	Mexico	Article 23(1), second sentence
19	Netherlands	Article 23(1), second sentence
20	Norway	Article 25(1), second sentence

22	Poland	Article 23(1), second sentence
23	Russian Federation	Article 24(1), second sentence
24	Singapore	Article 22(1), second sentence
25	South Africa	Article 23(1), second sentence
26	Spain	Article 23(1), second sentence
28	Switzerland	Article 23(1), second sentence
29	Thailand	Article 25(1), second sentence
30	Turkey	Article 24(1), second sentence
32	Viet Nam	Article 24(1), second sentence
33	China	Article 25(1), second sentence
34	Republic of Korea	Article 24(1), second sentence
35	Papua New Guinea	Article 23(1), second sentence
36	United Arab Emirates	Article 24(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, New Zealand considers that the following agreements do not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
18	Mexico
27	Sweden
37	Fiji

Pursuant to Article 16(6)(c)(ii) of the Convention, New Zealand considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
5	Chile
7	Denmark
10	Germany
13	Indonesia
14	Ireland
17	Malaysia
18	Mexico
21	Philippines
27	Sweden
28	Switzerland

31	United Kingdom
37	Fiji

Pursuant to Article 16(6)(d)(i) of the Convention, New Zealand considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
9	French Republic
27	Sweden
37	Fiji

Pursuant to Article 16(6)(d)(ii) of the Convention, New Zealand considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
3	Belgium
5	Chile
6	Czech Republic
10	Germany
11	Hong Kong
15	Italy
22	Poland
23	Russian Federation
24	Singapore
25	South Africa
27	Sweden
29	Thailand
31	United Kingdom
36	United Arab Emirates
37	Fiji

Article 17 – Corresponding Adjustments

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, New Zealand considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 9(3)
2	Austria	Article 9(2)
3	Belgium	Article 9(2) (after amendment by Article 4 of (a))
4	Canada	Article 9(2)
5	Chile	Article 9(2)
6	Czech Republic	Article 9(2)
7	Denmark	Article 9(2)
11	Hong Kong (China)	Article 9(2)
12	India	Article 9(2) and (3)
14	Ireland	Article 11(2)
16	Japan	Article 9(2)
18	Mexico	Article 9(2)
19	Netherlands	Article 9(2)
21	Philippines	Article 9(2)
22	Poland	Article 9(2)
23	Russian Federation	Article 9(2)
24	Singapore	Article 9(2)
26	Spain	Article 9(2)
29	Thailand	Article 9(3)
30	Turkey	Article 9(2)
31	United Kingdom	Article 22(4)
32	Viet Nam	Article 9(2)
33	China	Article 9(2)
35	Papua New Guinea	Article 9(3)
36	United Arab Emirates	Article 10(2)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, New Zealand hereby chooses to apply Part VI.

Article 19 – Mandatory Binding Arbitration

Reservation

Pursuant to Article 19(12) of the Convention, New Zealand reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

Article 23 – Type of Arbitration Process

Reservation

Pursuant to Article 23(7) of the Convention, New Zealand reserves the right for Part VI not to apply with respect to all Covered Tax Agreements for which the other Contracting Jurisdiction makes a reservation pursuant to Article 23(6).

Notification of Choice of Optional Provisions

Pursuant to Article 23(4) of the Convention, New Zealand hereby chooses to apply Article 23(5).

Article 24 – Agreement on a Different Resolution

Notification of Choice of Optional Provisions

Pursuant to Article 24(1) of the Convention, New Zealand hereby chooses to apply Article 24(2).

Reservation

Pursuant to Article 24(3) of the Convention, New Zealand reserves the right for Article 24(2) to apply only with respect to its Covered Tax Agreements for which Article 23(2) applies.

Article 26 – Compatibility

Reservation

Not applicable

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 26(1) of the Convention, New Zealand considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain a provision that provide for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 25(6) and (7)
16	Japan	Article 26(5); Protocol (16)

Article 28 – Reservations

Reservation Formulated for Scope of Arbitration

Pursuant to Article 28(2)(a) of the Convention, New Zealand formulates the following reservations with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

New Zealand reserves the right to exclude from the scope of Part VI (Arbitration) any case involving the application of New Zealand's general anti-avoidance rule contained in section BG 1 of the Income Tax Act 2007. Any subsequent provisions replacing, amending or updating these antiavoidance rules would also be included in this reservation. New Zealand shall notify the Depository of any such subsequent provisions.

New Zealand reserves the right to exclude from the scope of Part VI (Arbitration) any case involving the application of anti-avoidance rules concerning the avoidance of a permanent establishment in New Zealand. Any subsequent provisions replacing, amending or updating these anti-avoidance rules would also be included in this reservation. New Zealand shall notify the Depository of any such provisions.