No. 27135

IRELAND
and
NEW ZEALAND

Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains. Signed at Dublin on 19 September 1986

Authentic text: English.

Registered by Ireland on 1 March 1990.

IRLANDE
et
NOUVELLE-ZÉLANDE

Convention tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune. Signée à Dublin le 19 septembre 1986

Texte authentique : anglais.

Enregistrée par l'Irlande le 1er mars 1990.

CONVENTION[1] BETWEEN THE GOVERNMENT OF IRELAND AND THE GOVERNMENT OF NEW ZEALAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS

The Government of Ireland and the Government of New Zealand;

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;

Have agreed as follows:

ARTICLE 1

PERSONAL SCOPE

This Convention shall apply to persons who are residents of one or both of the Contracting States.

ARTICLE 2

TAXES COVERED

1. The existing taxes to which this Convention shall apply are:

[1] Came into force on 26 September 1988, the date of the last of the notifications by which the Contracting Parties informed each other of the completion of the procedures required by their law, in accordance with article 29.

(a) in the case of New Zealand:

(i) the income tax; and

(ii) the excess retention tax;

(hereinafter referred to as "New Zealand tax");

(b) in the case of Ireland:

(i) the income tax;

(ii) the corporation tax; and

(iii) the capital gains tax;

(hereinafter referred to as "Irish tax").

2. Notwithstanding the provisions of paragraph 1 of this Article, the terms "New Zealand tax" and "Irish tax" do not include any amount which represents a penalty or interest imposed under the law of either Contracting State relating to the taxes to which this Convention applies.

3. The Convention shall apply also to any identical or substantially similar taxes which are imposed by either Contracting State after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws.

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 or the Associated Self

Governing States of the Cook Islands and Niue; it also includes any area beyond the territorial sea which by New Zealand legislation and in accordance with international law has been, or may hereafter be, designated as an area in which the rights of New Zealand with respect to natural resources may be exercised;

(b) the term "Ireland" includes any area outside the territorial waters of Ireland which in accordance with international law has been or may hereafter be designated, under the laws of Ireland concerning the Continental Shelf, as an area within which the rights of Ireland with respect to the sea bed and subsoil and their natural resources may be exercised;

(c) the terms "a Contracting State", "one of the Contracting States" and "the other Contracting State" mean New Zealand or Ireland, as the context requires;

(d) the term "person" includes an individual, a company and any other body of persons;

(e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

(f) 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;

(g) the term "national" means:

(i) in relation to New Zealand, any individual who is a New Zealand citizen and any legal person or other entity deriving its status as such from the law in force in New Zealand;

(ii) in relation to Ireland, any citizen of Ireland and any legal person, association or other entity deriving its status as such from the law in force in Ireland;

(h) 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 places in the other Contracting State;

(i) the term "tax" means New Zealand tax or Irish tax, as the context requires;

(j) the term "competent authority" means:

(i) in the case of New Zealand, the Commissioner of Inland Revenue or his authorised representative;

(ii) in the case of Ireland, the Revenue Commissioners or their authorised representative.