

No. 48202

**New Zealand
and
Australia**

Convention between New Zealand and Australia for the avoidance of double taxation with respect to taxes on income and fringe benefits and the prevention of fiscal evasion. Paris, 26 June 2009

Entry into force: *19 March 2010 by notification, in accordance with article 30*

Authentic text: *English*

Registration with the Secretariat of the United Nations: *New Zealand, 17 January 2011*

**Nouvelle-Zélande
et
Australie**

Convention entre la Nouvelle-Zélande et l'Australie tendant à éviter la double imposition en matière d'impôts sur le revenu et les avantages sociaux et à prévenir l'évasion fiscale. Paris, 26 juin 2009

Entrée en vigueur : *19 mars 2010 par notification, conformément à l'article 30*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat des Nations Unies : *Nouvelle-Zélande, 17 janvier 2011*

[ENGLISH TEXT – TEXTE ANGLAIS]

Convention

between

New Zealand

and

Australia

for

the Avoidance of Double Taxation

with Respect to Taxes on Income and Fringe Benefits

and

the Prevention of Fiscal Evasion

The Government of New Zealand and the Government of 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,

Have agreed as follows:

CHAPTER I

SCOPE OF THE CONVENTION

Article 1

PERSONS COVERED

1. This Convention shall apply to persons who are residents of one or both of the Contracting States.
2. In the case of an item of income (including profits or gains) derived by or through a person that is fiscally transparent with respect to that item of income under the laws of either State, such item shall be considered to be derived by a resident of a State to the extent that the item is treated for the purposes of the taxation law of such State as the income of a resident.

Article 2

TAXES COVERED

1. The taxes to which this Convention shall apply are:
 - a) in the case of Australia:
 - (i) the income tax, including the resource rent tax in respect of offshore projects relating to exploration for or exploitation of petroleum resources; and
 - (ii) the fringe benefits taximposed under the federal law of Australia
(hereinafter referred to as "Australian tax");
 - b) in the case of New Zealand:

the income tax, including the fringe benefit tax

(hereinafter referred to as "New Zealand tax").
2. The Convention shall apply also to any identical or substantially similar taxes that are imposed under the federal laws of Australia or the laws of New Zealand 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 the laws of their respective States relating to the taxes to which the Convention applies within a reasonable period of time after those changes.

CHAPTER II

DEFINITIONS

Article 3

GENERAL DEFINITIONS

1. For the purposes of this Convention, unless the context otherwise requires:

- a) the term "Australia", when used in a geographical sense, excludes all external territories other than:
 - (i) the Territory of Norfolk Island;
 - (ii) the Territory of Christmas Island;
 - (iii) the Territory of Cocos (Keeling) Islands;
 - (iv) the Territory of Ashmore and Cartier Islands;
 - (v) the Territory of Heard Island and McDonald Islands; and
 - (vi) the Coral Sea Islands Territory,

and includes any area adjacent to the territorial limits of Australia (including the Territories specified in this subparagraph) in respect of which there is for the time being in force, consistently with international law, a law of Australia dealing with the exploration for or exploitation of any of the natural resources of the exclusive economic zone or the seabed and subsoil of the continental shelf;