

No. 54183*

**New Zealand
and
Samoa**

Agreement between the Government of New Zealand and the Government of Samoa for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance. Apia, 8 July 2015

Entry into force: *23 December 2015 by notification, in accordance with article 26*

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**Nouvelle-Zélande
et
Samoa**

Accord entre le Gouvernement de la Nouvelle-Zélande et le Gouvernement de Samoa portant sur l'élimination de la double imposition en matière d'impôts sur le revenu et sur la prévention de l'évasion et la fraude fiscales. Apia, 8 juillet 2015

Entrée en vigueur : *23 décembre 2015 par notification, conformément à l'article 26*

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**Agreement
between
the Government of New Zealand
and
the Government of Samoa
for the Elimination of Double Taxation with Respect to Taxes on
Income and the Prevention of Tax Evasion and Avoidance**

The Government of New Zealand and the Government of Samoa,

Desiring to further develop their economic relationship and to enhance their cooperation in tax matters,

Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States)

Have agreed as follows:

CHAPTER I
SCOPE OF THE AGREEMENT

Article 1
Persons Covered

This Agreement 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 Agreement shall apply are:
 - (a) In New Zealand:
the income tax (hereinafter referred to as "New Zealand tax");
 - (b) In Samoa:
the income tax (hereinafter referred to as "Samoa tax").
2. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement 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 taxation laws.
3. Notwithstanding the provisions of paragraphs 1 and 2, the taxes covered by the Agreement do not include any amount which represents a penalty or interest imposed under the laws of either Contracting State.

CHAPTER II

DEFINITIONS

Article 3

General Definitions

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

- (a) the term "person" includes an individual, a company and any other body of persons;
- (b) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (c) the term "enterprise" applies to the carrying on of any business;
- (d) 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;
- (e) 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;
- (f) the term "competent authority" means:
 - (i) in the case of New Zealand, the Commissioner of Inland Revenue or an authorised representative; and
 - (ii) in the case of Samoa, the CEO of the Ministry for Revenue or an authorised representative;
- (g) the term "national", in relation to a Contracting State, means:
 - (i) any individual possessing the nationality or citizenship of that Contracting State; and