

No. 54193*

**New Zealand
and
Vanuatu**

Agreement between the Government of New Zealand and the Government of the Republic of Vanuatu on the exchange of information with respect to taxes. Port Vila, 4 August 2010

Entry into force: 27 October 2016 by notification, in accordance with article 12

Authentic text: *English*

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**Nouvelle-Zélande
et
Vanuatu**

Accord entre le Gouvernement de la Nouvelle-Zélande et le Gouvernement de la République de Vanuatu relatif à l'échange d'informations en matière fiscale. Port Vila, 4 août 2010

Entrée en vigueur : 27 octobre 2016 par notification, conformément à l'article 12

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Agreement

between

the Government of New Zealand

and

the Government of the Republic of Vanuatu

on

the Exchange of Information with respect to Taxes

The Government of New Zealand and the Government of the Republic of Vanuatu,

Desiring to facilitate the exchange of information with respect to taxes,

Have agreed as follows:

ARTICLE 1

OBJECT AND SCOPE OF THIS AGREEMENT

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of those Parties concerning taxes 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. The rights and safeguards secured to persons by the laws or administrative practice of the Requested 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

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:
 - (a) in the case of New Zealand, taxes of every kind and description; and
 - (b) in the case of Vanuatu, taxes of every kind and description imposed under the Laws of Vanuatu and administered by the Department of Customs and Inland Revenue.
2. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The Agreement shall also apply to such other taxes as may be agreed in an exchange of letters between the Contracting Parties. 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.
3. This Agreement shall not apply to taxes imposed by municipalities, local authorities, or possessions of a Contracting Party.

ARTICLE 4

DEFINITIONS

1. For the purposes of 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 Zealand may exercise sovereign rights with respect to natural resources;
 - (b) the term “Vanuatu” means the Republic of Vanuatu and includes any area outside the territorial waters of the Republic of Vanuatu which has been or may hereafter be designated under the laws of Vanuatu concerning the Exclusive Economic Zone and the Continental Shelf, as an area within which the Republic of Vanuatu may exercise such sovereign rights and jurisdiction as are in conformity with international law;
 - (c) the term “Applicant Party” means the Contracting Party requesting information;
 - (d) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the