

**CONVENTION BETWEEN THE GOVERNMENT OF CANADA AND THE  
GOVERNMENT OF NEW ZEALAND FOR THE AVOIDANCE OF  
DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME**

The Government of Canada 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,

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:

- (a) in the case of Canada: the income taxes imposed by the Government of Canada,
- (b) in the case of New Zealand: the income tax and the excess retention tax.

2. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of this Convention in addition to, or in place of, the existing taxes by either Contracting State or which are imposed by any territory to which this Convention is extended under Article 25. The Contracting States shall notify each other of changes which have been made in their respective taxation laws.

3. For the purposes of subparagraph (b) of paragraph 1, the income tax does not include the bonus issue tax.

**ARTICLE 3**

*General Definitions*

1. In this Convention unless the context otherwise requires: