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(6) The term "New Zealand" includes all islands and territories within the limits thereof for the time being, including the Cook Islands.

(7) The terms "one of the territories" and "the other territory" mean New Zealand or Canada, as the context requires.

(8) The term "tax" means New Zealand tax or Canadian tax, as the context requires.

(9) The term "person" includes any body of persons, corporate or not corporate.

(10) The term "company" includes any body corporate.

(11) The terms "resident of New Zealand" and "resident of Canada" mean respectively any person who is resident in New Zealand for the purposes of New Zealand tax and not resident in Canada for the purposes of Canadian tax and any person who is resident in Canada for the purposes of Canadian tax and not resident in New Zealand for the purposes of New Zealand tax; and a company shall be regarded as resident in New Zealand if its business is managed and controlled in New Zealand and as resident in Canada if its business is managed and controlled in Canada.

(12) The terms "resident of one of the territories" and "resident of the other territory" mean a person who is a resident of New Zealand or a person who is a resident of Canada, as the context requires.

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

Signed at Ottawa, March 12, 1948

The Government of Canada and the Government of New Zealand, desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, have agreed as follows:—

ARTICLE I

(1) The taxes which are the subject of the present Agreement are—

(a) In Canada:

The income taxes, including surtaxes imposed by the Government of Canada (hereinafter referred to as "Canadian tax").

(b) In New Zealand:

The income-tax and the social security charge (hereinafter referred to as "New Zealand tax").

(2) The present Agreement shall also apply to any other taxes of a substantially similar character imposed by either Contracting Government subsequently to the date of signature of the present Agreement or by the Government of any territory to which the present Agreement is extended under Article XV.

ARTICLE II

(1) In the present Agreement, unless the context otherwise requires—

(a) The term "New Zealand" includes all islands and territories within the limits thereof for the time being, including the Cook Islands.

(b) The terms "one of the territories" and "the other territory" mean New Zealand or Canada, as the context requires.

(c) The term "tax" means New Zealand tax or Canadian tax, as the context requires.

(d) The term "person" includes any body of persons, corporate or not corporate.

(e) The term "company" includes any body corporate.

(f) The terms "resident of New Zealand" and "resident of Canada" mean respectively any person who is resident in New Zealand for the purposes of New Zealand tax and not resident in Canada for the purposes of Canadian tax and any person who is resident in Canada for the purposes of Canadian tax and not resident in New Zealand for the purposes of New Zealand tax; and a company shall be regarded as resident in New Zealand if its business is managed and controlled in New Zealand and as resident in Canada if its business is managed and controlled in Canada.

(g) The terms "resident of one of the territories" and "resident of the other territory" mean a person who is a resident of New Zealand or a person who is a resident of Canada, as the context requires.