

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

CANADA AND NEW ZEALAND,

HAVING REGARD to the *Convention between Canada and New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income* (the "Convention") done at Wellington on 3 May 2012;

HAVE AGREED that the following provisions shall form an integral part of the Convention:

ARTICLE I

With reference to Article 17 of the Convention:

It is understood that pensions paid by, or out of funds created by, the Government of New Zealand, or a political subdivision thereof to any individual in respect of services rendered to the Government of New Zealand or subdivision thereof, shall be taxable only in New Zealand. This paragraph only applies to pensions paid under a Government Superannuation Fund scheme or a National Provident Fund scheme to individuals who became members of one of these schemes prior to 1996.