

PROTOCOL

1. For the purposes of Article 6 and Article 13—

- (a) the term “right” means any right, licence, permit, authority, title, option, privilege, or other concession, and includes a share or interest in any right, licence, permit, authority, title, option, privilege, or other concession; and
- (b) a right as so defined shall be treated as being situated in the Contracting State in which the real property, mine, oil well, gas well, quarry, standing timber or natural resource to which it relates is situated.

2. Should New Zealand at any time after the date of signature include a non-discrimination Article in any of its double tax conventions then discussions will be held between the Contracting States to decide whether a non-discrimination Article should be included in the present Convention.

3. With respect to Article 17, 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.

Done at Wellington in duplicate this 13th day of May one thousand nine hundred and eighty in the French and English languages, each version being equally authentic.

For the Government of Canada

For the Government of New Zealand