

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## NEW ZEALAND

### Compilation of Declarations currently in force <sup>(\*)</sup> concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
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Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	X

**Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl. (*in force since 1 March 2014*)**

#### ANNEX A – Taxes to which the Convention would apply:

Taxes of every kind and description imposed under the laws of New Zealand administered by the Commissioner of Inland Revenue, which correspond to the taxes in the categories referred to in paragraphs 1(a) and (b)(iii) A, C, D, G of Article 2 of the Convention.

#### ANNEX B – Competent Authorities

The Commissioner of Inland Revenue or an authorised representative of the Commissioner.

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individual possessing the nationality or citizenship of New Zealand and any legal person, partnership or association deriving its status as such from the laws in force in New Zealand.

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>