

**L.N. 154 of 2017**

**Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (New Zealand) (Amendment) Order 2017**

(Made by the Chief Executive in Council under section 49(1A) of the Inland Revenue Ordinance (Cap. 112))

**1. Commencement**

This Order comes into operation on 22 December 2017.

**2. Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (New Zealand) Order amended**

The Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (New Zealand) Order (Cap. 112 sub. leg. BV) is amended as set out in sections 3 and 4.

**3. Section 3 amended (arrangements specified)**

(1) Section 3(1)(a)—

**Repeal**

“; and”

**Substitute a semicolon.**

- (2) Section 3(1)(b)—

**Repeal the full stop**

**Substitute**

“; and”.

- (3) After section 3(1)(b)—

**Add**

“(c) Paragraphs 1 and 2 of the protocol titled “Second Protocol to Amend the Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Auckland on 1 December 2010 and the Protocol thereto” (which title is translated into Chinese as “《修訂 2010 年 12 月 1 日在奧克蘭簽訂的〈中華人民共和國香港特別行政區政府與新西蘭政府就收入稅項避免雙重課稅和防止逃稅協定〉及其議定書的第二議定書》” in this Order), done in duplicate at Hong Kong on 15 June 2017 and at Wellington on 28 June 2017 in the English language.”.

- (4) Section 3(2), Chinese text—

**Repeal**

“協定的”

**Substitute**

“的協定”.

Section 4

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- (5) Section 3(3)—

**Repeal**

“Paragraphs is reproduced”

**Substitute**

“Paragraphs referred to in subsection (1)(b) is reproduced”.

- (6) After section 3(3)—

**Add**

“(4) The English text of the Paragraphs referred to in subsection (1)(c) is reproduced in Part 3 of the English text of the Schedule. A Chinese translation of the Paragraphs is set out in the Chinese text of that Part.”.

**4. Schedule amended**

The Schedule, after Part 2—

**Add**

### **“Part 3**

## **Paragraphs 1 and 2 of the Second Protocol to Amend the Agreement between the Government of the Hong Kong Special Administrative Region of the People’s Republic of China and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Auckland on 1 December 2010 and the Protocol thereto**

1. Paragraph 4 of the Protocol to the Agreement shall be deleted and replaced by the following:

“With reference to Article 24:

The New Zealand competent authority may disclose information to the Office of the Ombudsman in the investigation of complaints against the administrative actions of the New Zealand Inland Revenue Department.”

2. This Second Protocol, which shall form an integral part of the Agreement, shall, upon written notifications by both Contracting Parties of the completion of their respective required approval procedures, enter into force on the date of the later of these notifications.”.

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Kinnie WONG  
Clerk to the Executive Council

COUNCIL CHAMBER

3 October 2017

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## Explanatory Note

The Hong Kong Special Administrative Region Government and the Government of New Zealand signed an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (*Agreement*) together with a protocol to the Agreement (*original Protocol*) on 1 December 2010. The arrangements in the Agreement and the original Protocol have effect by virtue of the Inland Revenue (Double Taxation Relief and Prevention of Fiscal Evasion with respect to Taxes on Income) (New Zealand) Order (Cap. 112 sub. leg. BV) (*principal Order*).

2. On 15 June 2017 and 28 June 2017, the two Governments signed another protocol (*Second Protocol*) to amend the original Protocol. This Order amends the principal Order by adding new provisions that declare the arrangements in Paragraphs 1 and 2 of the Second Protocol to be double taxation relief arrangements under section 49(1A) of the Inland Revenue Ordinance (Cap. 112) and that it is expedient that those arrangements should have effect. The Second Protocol was signed in the English language. A Chinese translation of the Paragraphs is set out in the new Part 3 of the Chinese text of the Schedule to the principal Order.
3. The effects of the new provisions are—
  - (a) that the arrangements referred to in paragraph 2 have effect in relation to tax under the Inland Revenue Ordinance (Cap. 112) despite anything in any enactment; and

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(b) that the arrangements, for the purposes of any provision of those arrangements that requires disclosure of information concerning tax of New Zealand, have effect in relation to any tax of New Zealand that is the subject of that provision.

4. This Order also makes consequential amendments to the principal Order.