

AGREEMENT BETWEEN THE GOVERNMENT OF NEW ZEALAND AND THE GOVERNMENT OF THE UNITED STATES OF AMERICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

The Government of New Zealand and the Government of the United States of America,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have appointed for that purpose as their Plenipotentiaries :

The Government of New Zealand :

The Right Honorable Walter Nash, P.C., Minister of Finance and Minister of Customs for New Zealand, and

The Government of the United States of America :

Mr George C. Marshall, Secretary of State of the United States of America,

Who, having communicated to each other their respective full powers, found in good and due form, have agreed as follows :

ARTICLE I

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

(a) In New Zealand :

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

(b) In the United States of America :

The Federal income taxes, including surtaxes (hereinafter referred to as United States tax).

(2) The present Convention 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 Convention or by the Government of any territory to which the present Convention is extended under Article XX.

ARTICLE II

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

(a) The term “United States” means the United States of America, and when used in a geographical sense means the States, the Territories of Alaska and of Hawaii, and the District of Columbia.

(b) For the purposes of this Convention New Zealand includes all islands and territories within the limits thereof for the time being, including the Cook Islands.