Agreement between the Government of the United Kingdom and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income.

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of New Zealand, desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, have agreed as follows :—

ARTICLE I

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

(*a*) In New Zealand :

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

(*b*) In the United Kingdom of Great Britain and Northern Ireland :

The income tax (including sur-tax) and the profits tax (hereinafter referred to as " United Kingdom tax ").

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

ARTICLE II

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

(*a*) The term " United Kingdom " means Great Britain and Northern Ireland, excluding the Channel Islands and the Isle of Man.

(*b*) The term " New Zealand " includes all islands and territories within the limits thereof for the time being, including the Cook Islands.

(*c*) The terms " one of the territories " and " the other territory " mean the United Kingdom or New Zealand, as the context requires.

(*d*) The term " tax " means United Kingdom tax or New Zealand tax, as the context requires.

(*e*) The term " person " includes any body of persons, corporate or not corporate.

(*f*) The term " company " means any body corporate.