AGREEMENT BETWEEN THE GOVERNMENT OF NEW ZEALAND AND THE GOVERNMENT OF CANADA 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 Canada, 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 Canada :

The income-taxes, including surtaxes imposed by the Government of Canada (hereinafter referred to as "Canadian tax").

(*b*) In New Zealand :

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

ARTICLE II

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

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

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

(*c*) The term "tax" means New Zealand tax or Canadian tax, as the context requires.

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

(*e*) The term "company" includes any body corporate.