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**THE DOUBLE TAXATION RELIEF (JAPAN) ORDER 1963,
AMENDMENT NO. 1**

BERNARD FERGUSSON, Governor-General
ORDER IN COUNCIL

At the Government Buildings at Wellington this 18th day of September
1967

Present:

THE RIGHT HON. KEITH HOLYOAKE, C.H., PRESIDING IN COUNCIL

PURSUANT to section 172 of the Land and Income Tax Act 1954, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

O R D E R

1. Title and commencement—(1) This order may be cited as the Double Taxation Relief (Japan) Order 1963, Amendment No. 1, and shall be read together with and deemed part of the Double Taxation Relief (Japan) Order 1963* (hereinafter referred to as the principal order).

(2) This order shall come into force on the 30th day of September 1967.

2. Giving effect to protocol amending convention—(1) Clause 2 of the principal order is hereby amended by omitting the words “the Schedule to this order”, and substituting the words “the First Schedule to this order, subject, in relation to Article V of that Convention, to the provisions of the Protocol amending that Convention as set out in the Second Schedule to this order”.

(2) The principal order is hereby further amended—

(a) By omitting the word “SCHEDULE” preceding the copy of the Convention, and substituting the following words:

“SCHEDULES

FIRST SCHEDULE”:

(b) By adding the Second Schedule set out in the Schedule to this order.

SCHEDULE

SECOND SCHEDULE TO PRINCIPAL ORDER

“SECOND SCHEDULE

PROTOCOL AMENDING THE CONVENTION BETWEEN NEW
ZEALAND AND JAPAN 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 Japan,

Desiring to amend the Convention between New Zealand and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Wellington on 30 January 1963,

Have agreed as follows:

ARTICLE I

Article V shall be deleted and replaced by the following:

‘ARTICLE V

(1) Subject to paragraphs (2) and (3) of Article III, profits derived by an enterprise of one of the Contracting States from the operation of ships or aircraft in international traffic shall be exempt from tax in the other Contracting State.

(2) A New Zealand enterprise shall likewise be exempt from the local inhabitant taxes and the enterprise tax in Japan in respect of the operation of ships or aircraft in international traffic.’

ARTICLE II

(1) The present Protocol shall be ratified and the instruments of ratification shall be exchanged at Tokyo as soon as possible.

(2) The present Protocol shall come into force on the thirtieth day after the date of exchange of instruments of ratification and shall have effect—

(a) In Japan:

as regards income derived during the taxable years ending on or after the first day of January in the calendar year in which the present Protocol comes into force;

(b) In New Zealand:

as regards income derived during the income years ending on or after the thirty-first day of March in the calendar year in which the present Protocol comes into force.

SCHEDULE—continued

IN WITNESS WHEREOF, the representatives of the two Governments duly authorised for the purpose, have signed the present Protocol.

DONE in duplicate at Wellington, in the English and Japanese languages, both texts being equally authentic, this 22nd day of March 1967.

For the Government of New Zealand:

[L.S.]

(Signed) KEITH HOLYOAKE

For the Government of Japan:

[L.S.]

(Signed) S. NOMIYAMA"

P. J. BROOKS,
Clerk of the Executive Council.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 5 October 1967.

These regulations are administered in the Inland Revenue Department.