



**THE DOUBLE TAXATION RELIEF (FIJI) ORDER 1977,
AMENDMENT NO. 1**

PAUL REEVES, Governor-General

ORDER IN COUNCIL

At Wellington this 19th day of December 1986

Present:

HIS EXCELLENCY THE GOVERNOR-GENERAL IN COUNCIL

PURSUANT to section 294 of the Income Tax Act 1976, His Excellency the Governor-General, acting by and with the advice and consent of the Executive Council, hereby makes the following order.

ORDER

1. Title and commencement—(1) This order may be cited as the Double Taxation Relief (Fiji) Order 1977, Amendment No. 1, and shall be read together with and deemed part of the Double Taxation Relief Order 1977* (hereinafter referred to as the principal order).

(2) This order shall come into force in terms of Article 2 of the Second Protocol set out in the Schedule to this order.

2. Giving effect to Second Protocol to Agreement—(1) Clause 2 of the principal order is hereby amended by omitting the word “Schedule”, and substituting the words “First Schedule and Second Schedule”.

(2) The principal order is hereby further amended—

- (a) By omitting the word "SCHEDULE" preceding the copy of the Agreement, and substituting the words:

"SCHEDULES

FIRST SCHEDULE"

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

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"SECOND SCHEDULE

SECOND PROTOCOL

SECOND PROTOCOL TO THE AGREEMENT BETWEEN THE
GOVERNMENT OF NEW ZEALAND AND THE GOVERNMENT OF FIJI
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 Fiji

Desiring to conclude a second Protocol to the Agreement between the Contracting States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Wellington on 27 October 1976, (hereinafter referred to as "the Agreement"),

Have agreed as follows:

ARTICLE I

Notwithstanding the provisions of Article 10 of the Agreement, interest derived and beneficially owned by the Reserve Bank of a Contracting State and which has its source in the other Contracting State, shall be exempt from tax in that other Contracting State.

ARTICLE II

1. The Contracting States shall notify each other through diplomatic channels that the constitutional requirements for the entry into force of this Protocol have been complied with.

2. The Protocol shall enter into force on the date of the later of the notifications referred to in paragraph 1 and its provisions shall have effect:

(a) in Fiji:

in respect of interest derived during any income year beginning on or after 1 January in the calendar year next following the date on which the Protocol enters into force;

(b) in New Zealand:

in respect of interest derived during any income year beginning on or after 1 April in the calendar year next following the date on which the Protocol enters into force.

IN WITNESS WHEREOF the undersigned duly authorised thereto, have signed this Protocol.

DONE in duplicate at Suva this fifteenth day of December 1986 in the English language.

For the Government
of New Zealand

NICK HURLEY

For the Government
of Fiji

K. K. T. MARA”

P. G. MILLEN,
Clerk of the Executive Council.

EXPLANATORY NOTE

This note is not part of the order, but is intended to indicate its general effect.

This order adds a second protocol to the New Zealand-Fiji Double Tax Agreement, exempting from income tax interest derived by the Reserve Bank of either contracting State from a source in the other contracting State.

Issued under the authority of the Regulations Act 1936.

Date of notification in *Gazette*: 22 December 1986.

This order is administered in the Inland Revenue Department.