Reprint
as at 30 June 2011

Double Taxation Relief (Australia) Order 1995

(SR 1995/23)

Double Taxation Relief (Australia) Order 1995: revoked, on 30 June 2011, by clause 6(3) of the Double Taxation Relief (Australia) Order 2010 (SR 2010/13).

Catherine A Tizard, Governor-General

Order in Council

At Wellington this 20th day of February 1995

Present:
The Right Hon D C McKinnon presiding in Council

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

Contents

Note
Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

This order is administered by the Inland Revenue Department.

Order

1 Title and application

(1) This order may be cited as the Double Taxation Relief (Australia) Order 1995.

(2) This order applies according to the tenor of the agreement set out in Schedule 1 and of the protocol set out in Schedule 2.

Clause 1(2): substituted, on 27 July 2006, by clause 4 of the Double Taxation Relief (Australia) Amendment Order 2006 (SR 2006/171).

2 Giving effect to agreement and protocol

(1) It is declared that the arrangements specified in the agreement set out in Schedule 1 and in the protocol set out in Schedule 2 are, in relation to all taxes imposed under the law of New Zealand and despite anything in the Income Tax Act 2004, any other Inland Revenue Acts (as defined in section OB 1 of the Income Tax Act 2004), the Official Information Act 1982, or the Privacy Act 1993, to have effect according to the tenor of the agreement and of the protocol, as affected by Article 30 of the agreement set out in the Schedule of the Double Taxation Relief (Australia) Order 2009.

(2) Those arrangements have been made with the Government of Australia with a view to—

(a) providing relief from double taxation in relation to—

(i) income tax and fringe benefit tax imposed under the Income Tax Act 2004; and

(ii) income tax, resource rent tax (in respect of offshore projects relating to exploration for or exploitation of petroleum resources), and fringe benefits tax imposed under the federal law of Australia; and

(b) providing for the exchange of information and assistance in the collection of taxes in relation to—

(i) all taxes imposed under the law of New Zealand; and

(ii) all taxes imposed under the federal law of Australia.

Clause 2: substituted, on 27 July 2006, by clause 5 of the Double Taxation Relief (Australia) Amendment Order 2006 (SR 2006/171).

Clause 2(1): amended, on 18 March 2010, by clause 6(2) of the Double Taxation Relief (Australia) Order 2010 (SR 2010/13).

3 Revocation

The Double Taxation Relief (Australia) Order 1972 (SR 1972/244) is revoked.

Schedule 1
Agreement
Between the Government of New Zealand and the Government of Australia 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 Australia

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 1
Personal scope

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

Article 2
Taxes covered

1. The existing taxes to which this Agreement shall apply are:
   (a) In New Zealand:
   the income tax and the fringe benefit tax;
   (b) In Australia:
   the income tax, the resource rent tax in respect of offshore projects relating to exploration for or exploitation of petroleum resources and the fringe benefits tax imposed under the federal law of Australia.
2. This Agreement shall apply also to any identical or substantially similar taxes which are imposed under the federal law of Australia or the law of New Zealand after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other within a reasonable period of time of any significant changes which have been made in the law of their respective States relating to the taxes to which this Agreement applies.

Article 3
General definitions

1. For the purposes of this Agreement, unless the context otherwise requires:

Article 3—*continued*

(a) (i) the term "New Zealand" means the territory of New Zealand but does not include Tokelau or the Associated Self Governing States of the Cook Islands and Niue; it also includes any area beyond the territorial sea which by New Zealand legislation and in accordance with international law has been, or may hereafter be, designated as an area in which the rights of New Zealand with respect to natural resources may be exercised;

(ii) the term "Australia", when used in a geographical sense, excludes all external territories other than:

(A) the Territory of Norfolk Island;

(B) the Territory of Christmas Island;

(C) the Territory of Cocos (Keeling) Islands;

(D) the Territory of Ashmore and Cartier Islands;

(E) the Territory of Heard Island and McDonald Islands; and

(F) the Coral Sea Islands Territory,

and includes any area adjacent to the territorial limits of Australia (including the Territories specified in this subparagraph) in respect of which there is for the time being in force, consistently with international law, a law of Australia dealing with the exploration for or exploitation of any of the natural resources of the seabed and subsoil of the continental shelf;

(b) the term "Australian tax" means tax imposed by Australia, being tax to which this Agreement applies by virtue of Article 2;

(c) the term "company" means any body corporate or any entity which is treated as a company or body corporate for tax purposes;

(d) the term "competent authority" means:

(i) in the case of New Zealand, the Commissioner of Inland Revenue or an authorised representative of the Commissioner; and

Article 3—*continued*

(ii) in the case of Australia, the Commissioner of Taxation or an authorised representative of the Commissioner;

(e) the terms "a Contracting State" and "other Contracting State" mean New Zealand or Australia, the Governments of which have concluded this Agreement, as the context requires;

(f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

(g) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely from a place or between places in the other Contracting State;

(h) the term "New Zealand tax" means tax imposed by New Zealand, being tax to which this Agreement applies by virtue of Article 2;

(i) the term "paid", in relation to any amount, includes distributed (whether in cash or other property), credited or dealt with on behalf of a person or at that person's direction; and the terms "pay", "payable" and "payment" have corresponding meanings;

(j) the term "person" includes an individual, a company and any other body of persons;

(k) the term "tax" means New Zealand tax or Australian tax, as the context requires, but does not include any penalty or interest imposed under the law of either Contracting State relating to its tax.

2. For the purposes of Articles 10, 11 and 12, a trustee subject to tax in a Contracting State in respect of dividends, interest or royalties shall be deemed to be beneficially entitled to such dividends, interest or royalties.

3. In the application of this Agreement by a Contracting State, any term not defined in this Agreement shall, unless the con-

Article 3—*continued*

text otherwise requires, have the meaning which it has under the law of that State from time to time in force relating to the taxes to which this Agreement applies.

Article 4
Residence

1. For the purposes of this Agreement, a person is a resident of a Contracting State:
   (a) in the case of New Zealand, if the person is resident in New Zealand for the purposes of New Zealand tax; and
   (b) in the case of Australia, if the person is a resident of Australia for the purposes of Australian tax.
2. A person is not a resident of a Contracting State for the purposes of this Agreement if the person is liable to tax in that State in respect only of income from sources in that State.
3. Where by reason of the preceding provisions of this Article a person, being an individual, is a resident of both Contracting States, then the status of the person shall be determined in accordance with the following rules:
   (a) the person shall be deemed to be a resident solely of the State in which a permanent home is available to the person; if a permanent home is available to the person in both States, the person shall be deemed to be a resident solely of the State with which the person's personal and economic relations are closer;
   (b) if the person is unable to be deemed to be a resident solely of a State in accordance with the provisions of subparagraph (a), the person shall be deemed to be a resident solely of the State in which the person has an habitual abode;
   (c) if the person has an habitual abode in both States or in neither of them, the person shall be deemed to be a resident solely of the State of which the person is a citizen.
4. Where by reason of the provisions of paragraphs 1 and 2 a person other than an individual is a resident of both Contracting States then it shall be deemed to be a resident solely of the

Article 4—*continued*

Contracting State in which its place of effective management is situated.

Article 5
Permanent establishment

1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
2. The term "permanent establishment" includes especially:
   (a) a place of management;
   (b) a branch;
   (c) an office;
   (d) a factory;
   (e) a workshop;
   (f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources; and
   (g) an agricultural, pastoral or forestry property.
3. A building site, or a construction, installation or assembly project constitutes a permanent establishment if it lasts for more than 6 months.
4. An enterprise shall be deemed to have a permanent establishment in a Contracting State and to carry on business through that permanent establishment if:
   (a) it carries on supervisory activities in that State for more than 6 months in connection with a building site or a construction, installation or assembly project which is being undertaken in that State; or
   (b) in that State it carries on activities which consist of, or which are connected with, the exploration for or exploitation of natural resources situated in that State; or
   (c) substantial equipment is being used in that State by, for or under contract with the enterprise; or
   (d) it performs in that State any operations for the felling, removal or other exploitation of standing timber.
5. For the purposes of determining the duration of activities under paragraph 3 and subparagraph 4(a), the period during which activities are carried on in a Contracting State by an

Article 5—*continued*

enterprise associated with another enterprise shall be aggregated with the period during which activities are carried on by the enterprise with which it is associated if the firstmentioned activities are connected with the activities carried on in that State by the lastmentioned enterprise, provided that any period during which two or more associated enterprises are carrying on concurrent activities is counted only once. An enterprise shall be deemed to be associated with another enterprise if one is controlled directly or indirectly by the other, or if both are controlled directly or indirectly by a third person or persons.

6. An enterprise shall not be deemed to have a "permanent establishment" merely by reason of:
   (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise; or
   (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery; or
   (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise; or
   (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise, or of collecting information, for the enterprise; or
   (e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character, such as advertising or scientific research.

7. Notwithstanding the provisions of paragraphs 1 and 2, a person acting in a Contracting State on behalf of an enterprise of the other Contracting State—other than an agent of an independent status to whom paragraph 8 applies—shall be deemed to be a permanent establishment of that enterprise in the firstmentioned State if:
   (a) the person has and habitually exercises in the firstmentioned State an authority to conclude contracts on behalf of that enterprise, unless the activities of that person are

Article 5—*continued*

limited to those described in paragraph 6 and, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph; or

(b) in so acting, the person manufactures or processes in that State for the enterprise goods or merchandise belonging to that enterprise.

8. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other State through a person who is a broker, general commission agent or any other agent of an independent status and is acting in the ordinary course of the person's business as such a broker or agent.

9. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself make either company a permanent establishment of the other.

10. The principles set forth in the preceding paragraphs of this Article shall be applied in determining for the purposes of paragraph 5 of Article 11 and paragraph 5 of Article 12 whether there is a permanent establishment outside both Contracting States, and whether an enterprise, not being an enterprise of a Contracting State, has a permanent establishment in a Contracting State.

Article 6
Income from real property

1. Income derived by a resident of a Contracting State from real property situated in the other Contracting State may be taxed in that other State.

2. The term "real property" shall have the meaning which it has under the law of the Contracting State in which that property is situated and shall in any case include:

Article 6—*continued*

(a) a lease of land and any other interest in or over land, whether that land is improved or not;

(b) a right to explore for or exploit mineral, oil or gas deposits, or other natural resources;

(c) a right to receive variable or fixed payments either:

(i) as consideration for or in respect of the exploitation of, or

(ii) for the right to explore for or exploit,

mineral, oil or gas deposits, or other natural resources.

3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other form of real property.

4. Any interest or right referred to in paragraph 2 shall be regarded as situated where the land, mineral, oil or gas deposits, quarries or natural resources, as the case may be, are situated or where the exploration or exploitation may take place.

5. The provisions of paragraphs 1, 3 and 4 shall also apply to income from real property of an enterprise and to income from real property used for the performance of independent personal services.

Article 7
Business profits

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated in that other State. If the enterprise carries on business in that manner, the profits of the enterprise may be taxed in the other State but only so much of them as is attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated in that other State, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the

Article 7—*continued*

same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment or with other enterprises with which it deals.

3. In the determination of the profits of a permanent establishment, there shall be allowed as deductions expenses of the enterprise which are incurred for the purposes of the permanent establishment (including executive and general administrative expenses so incurred), whether incurred in the Contracting State in which the permanent establishment is situated or elsewhere. However, no deduction is allowable in respect of expenses which are not deductible under the law of the Contracting State in which the permanent establishment is situated.

4. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.

5. Nothing in this Article shall affect the application of any law of a Contracting State relating to the determination of the tax liability of a person in cases where the information available to the competent authority of that State is inadequate to determine the profits to be attributed to a permanent establishment, provided that that law shall be applied, so far as the information available to the competent authority permits, consistently with the principles of this Article.

6. For the purposes of the preceding paragraphs of this Article, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

7. Where:

   (a) a resident of a Contracting State is beneficially entitled, whether directly or through one or more interposed trusts, to a share of the business profits of an enterprise carried on in the other Contracting State by the trustee of a trust other than a trust which is treated as a company for tax purposes; and

   (b) in relation to that enterprise, that trustee would, in accordance with the principles of Article 5, have a permanent establishment in that other State,

Article 7—*continued*

the enterprise carried on by the trustee shall be deemed to be a business carried on in the other State by that resident through a permanent establishment situated in that other State and that share of business profits shall be attributed to that permanent establishment.

8. Where profits include items of income or gains which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

9. Nothing in this Article shall affect the operation of any law of a Contracting State relating to tax imposed on any income, profits or gains from the business of any form of insurance. Provided that if the relevant law in force in either Contracting State at the date of signature of this Agreement is varied (otherwise than in minor respects so as not to affect its general character) the Contracting States shall consult each other with a view to agreeing to any amendment of this paragraph that may be appropriate.

Article 8
Ships and aircraft

1. Profits from ship or aircraft operations derived by a resident of a Contracting State shall be taxable only in that State.

2. Notwithstanding the provisions of paragraph 1, such profits may be taxed in the other Contracting State where they are profits from ship or aircraft operations confined solely to places in that other State.

3. The provisions of paragraphs 1 and 2 shall apply in relation to the share of the profits from ship or aircraft operations derived by a resident of a Contracting State through participation in a pool service, in a joint business or operating organisation or in an international operating agency.

4. For the purposes of this Article, profits derived from the carriage by ships or aircraft of passengers, livestock, mail, goods or merchandise which are shipped in a Contracting State for discharge at a place in that State shall be treated as profits

Article 8—*continued*

from ship or aircraft operations confined solely to places in that State.

Article 9
Associated enterprises

1. Where:
   (a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State; or
   (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

   and in either case conditions operate between the two enterprises in their commercial or financial relations which differ from those which might be expected to operate between independent enterprises dealing wholly independently with one another, then any profits which, but for those conditions, might have been expected to accrue to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.
2. Nothing in this Article shall affect the application of any law of a Contracting State relating to the determination of the tax liability of a person, including determinations in cases where the information available to the competent authority of that State is inadequate to determine the income to be attributed to an enterprise, provided that that law shall be applied, so far as it is practicable to do so, consistently with the principles of this Article.
3. Where profits on which an enterprise of a Contracting State has been charged to tax in that State are also included, by virtue of paragraph 1 or 2, in the profits of an enterprise of the other Contracting State and charged to tax in that other State, and the profits so included are profits which might have been expected to have accrued to that enterprise of the other State if the conditions operative between the enterprises had been those which might have been expected to have operated be-

Article 9—*continued*

tween independent enterprises dealing wholly independently with one another, then the firstmentioned State shall make an appropriate adjustment to the amount of tax charged on those profits in the firstmentioned State. In determining such an adjustment, due regard shall be had to the other provisions of this Agreement and for this purpose the competent authorities of the Contracting States shall if necessary consult each other.

Article 10
Dividends

1. Dividends paid by a company which is a resident of a Contracting State for the purposes of its tax, being dividends to which a resident of the other Contracting State is beneficially entitled, may be taxed in that other State.
2. Those dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident for the purposes of its tax, and according to the law of that State, but the tax so charged shall not exceed 15 per cent of the gross amount of the dividends. Provided that any deemed dividend arising from the business of life insurance consequent upon an election made and approved under section 204M of the Income Tax Act 1976 of New Zealand, or any legislation enacted in substitution for that section, shall be taxed at a rate not exceeding 5 per cent of the gross amount of such dividend.
3. The term "dividends" in this Article means income from shares and other income assimilated to income from shares by the law, relating to tax, of the Contracting State of which the company making the payment is a resident for the purposes of its tax.
4. The provisions of paragraph 2 shall not apply if the person beneficially entitled to the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a permanent establishment situated in that other State, or performs in that other State independent personal services from a fixed base situated in that other State, and the holding in respect of which the dividends are paid is effectively con-

Article 10—*continued*

nected with that permanent establishment or fixed base. In that case, the provisions of Article 7 or 14, as the case may be, shall apply.

5. Dividends paid by a company which is a resident of a Contracting State, being dividends to which a person who is not a resident of the other Contracting State is beneficially entitled, shall be exempt from tax in that other State except in so far as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or fixed base situated in that other State. This paragraph shall not apply in relation to dividends paid by any company which is a resident of Australia for the purposes of Australian tax and which is also resident in New Zealand for the purposes of New Zealand tax.

Article 11
Interest

1. Interest arising in a Contracting State, being interest to which a resident of the other Contracting State is beneficially entitled, may be taxed in that other State.
2. That interest may be taxed in the Contracting State in which it arises, and according to the law of that State, but the tax so charged shall not exceed 10 per cent of the gross amount of that interest.
3. The term "interest" in this Article includes interest on indebtedness of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in profits, and in particular, interest from government securities and income from bonds or debentures, including premiums and prizes attaching to such bonds or debentures, as well as all other income assimilated to income from money lent by the law, relating to tax, of the Contracting State in which the income arises, but does not include any income which is treated as a dividend under Article 10.
4. The provisions of paragraph 2 shall not apply if the person beneficially entitled to the interest, being a resident of a Contracting State, carries on business in the other Contracting

Article 11—*continued*

State, in which the interest arises, through a permanent establishment situated in that other State, or performs in that other State independent personal services from a fixed base situated in that other State, and the indebtedness in respect of which the interest is paid is effectively connected with that permanent establishment or fixed base. In that case the provisions of Article 7 or 14, as the case may be, shall apply.

5. Interest shall be deemed to arise in a Contracting State when the payer is that State itself or a political subdivision or a local authority of that State, or a person who is a resident of that State for the purposes of its tax. Where, however, the person paying the interest, whether the person is a resident of a Contracting State or not, has in a Contracting State or outside both Contracting States a permanent establishment or fixed base in connection with which the indebtedness on which the interest is paid was incurred, and that interest is deductible in determining the income, profits or gains attributable to that permanent establishment or fixed base, then the interest shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

6. Where, by reason of a special relationship between the payer and the person beneficially entitled to the interest, or between both of them and some other person, the amount of the interest, having regard to the indebtedness for which it is paid, exceeds the amount which might have been expected to have been agreed upon in the absence of that relationship by the payer and the person beneficially entitled, the provisions of this Article shall apply only to the lastmentioned amount. In that case the excess part of the amount of the interest paid shall remain taxable according to the law, relating to tax, of each Contracting State, subject to the other provisions of this Agreement.

Article 12
Royalties

1. Royalties arising in a Contracting State, being royalties to which a resident of the other Contracting State is beneficially entitled, may be taxed in that other State.
2. Those royalties may be taxed in the Contracting State in which they arise, and according to the law of that State, but the tax so charged shall not exceed 10 per cent of the gross amount of the royalties.
3. The term "royalties" in this Article means payments of any kind, whether periodical or not, and however described or computed, to the extent to which they are made as consideration for:
   - (a) the use of, or the right to use, any copyright, patent, trademark, design or model, plan, secret formula or process, or other like property or right; or
   - (b) the use of, or the right to use, any industrial, scientific or commercial equipment; or
   - (c) the supply of scientific, technical, industrial or commercial knowledge or information; or
   - (d) the supply of any assistance that is ancillary and subsidiary to, and is furnished as a means of enabling the application or enjoyment of, any such property or right as is mentioned in subparagraph (a), any such equipment as is mentioned in subparagraph (b) or any such knowledge or information as is mentioned in subparagraph (c); or
   - (e) the use of, or the right to use, any:
     - (i) motion picture film; or
     - (ii) film or videotape for use in connection with television; or
     - (iii) tape for use in connection with radio broadcasting; or
   - (f) the reception of, or the right to receive, visual images or sounds, or both, transmitted to the public by:
     - (i) satellite; or
     - (ii) cable, optic fibre or similar technology; or
   - (g) the use in connection with television broadcasting or radio broadcasting, or the right to use in connection

Article 12—*continued*

with television broadcasting or radio broadcasting, visual images or sounds, or both, transmitted by:

(i) satellite; or

(ii) cable, optic fibre or similar technology; or

(h) total or partial forbearance in respect of the use or supply of any property or right referred to in this paragraph.

4. The provisions of paragraph 2 shall not apply if the person beneficially entitled to the royalties, being a resident of a Contracting State, carries on business in the other Contracting State, in which the royalties arise, through a permanent establishment situated in that other State, or performs in that other State independent personal services from a fixed base situated in that other State, and the property or right in respect of which the royalties are paid is effectively connected with that permanent establishment or fixed base. In that case the provisions of Article 7 or 14, as the case may be, shall apply.

5. Royalties shall be deemed to arise in a Contracting State when the payer is that State itself or a political subdivision or local authority of that State or a person who is a resident of that State for the purposes of its tax. Where, however, the person paying the royalties, whether the person is a resident of a Contracting State or not, has in a Contracting State or outside both Contracting States a permanent establishment or fixed base in connection with which the liability to pay the royalties was incurred, and the royalties are deductible in determining the income, profits or gains attributable to that permanent establishment or fixed base, then the royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

6. Where, by reason of a special relationship between the payer and the person beneficially entitled to the royalties, or between both of them and some other person, the amount of the royalties, having regard to what they are paid for, exceeds the amount which might have been expected to have been agreed upon in the absence of that relationship by the payer and the person beneficially entitled, the provisions of this Article shall apply only to the lastmentioned amount. In that case the ex-

Article 12—*continued*

cess part of the amount of the royalties paid shall remain taxable according to the law, relating to tax, of each Contracting State, subject to the other provisions of this Agreement.

Article 13
Alienation of property

1. Income, profits or gains derived by a resident of a Contracting State from the alienation of real property situated in the other Contracting State may be taxed in that other State.
2. Income, profits or gains from the alienation of property, other than real property, forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, including income, profits or gains from the alienation of that permanent establishment (alone or with the whole enterprise) or of that fixed base, may be taxed in that other State.
3. Income, profits or gains derived by a resident of a Contracting State from the alienation of shares or comparable interests in a company, the assets of which consist wholly or principally of real property situated in the other Contracting State, may be taxed in that other State.
4. Income, profits or gains from the alienation of ships or aircraft operated in international traffic, or of property (other than real property) pertaining to the operation of those ships or aircraft, shall be taxable only in the Contracting State in which the enterprise alienating such ships, aircraft or other property is a resident.
5. Nothing in this Agreement affects the application of a law of a Contracting State relating to the taxation of gains of a capital nature derived from the alienation of any property other than that to which any of the preceding paragraphs of this Article apply.
6. In this Article, the term "real property" has the same meaning as it has in Article 6.

Article 13—*continued*

7. For the purposes of this Article, the situation of real property shall be determined in accordance with paragraph 4 of Article 6.

Article 14
Independent personal services

1. Income derived by an individual who is a resident of a Contracting State in respect of professional services or other independent activities shall be taxable only in that State unless such services are performed in the other Contracting State and:
   (a) the individual is present in the other State for a period or periods exceeding in the aggregate 183 days in any 12 month period commencing or ending in the year of income concerned; or
   (b) a fixed base is regularly available to the individual in the other State for the purpose of performing the individual's activities.

   If the provisions of subparagraphs (a) or (b) are satisfied, the income may be taxed in that other State but only so much of it as is attributable to activities performed during such period or periods or from that fixed base.
2. The term "professional services" includes services performed in the exercise of independent scientific, literary, artistic, educational or teaching activities as well as in the performance of the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

Article 15
Dependent personal services

1. Subject to the provisions of Articles 16, 17, 19 and 20, salaries, wages and other similar remuneration derived by an individual who is a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived from that exercise may be taxed in that other State.

Article 15—*continued*

2. Notwithstanding the provisions of paragraph 1, remuneration derived by an individual who is a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the firstmentioned State if:
   (a) the recipient is present in that other State for a period or periods not exceeding in the aggregate 183 days in any 12 month period commencing or ending in the year of income concerned; and
   (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of that other State; and
   (c) the remuneration is not deductible in determining the taxable profits of a permanent establishment or fixed base which the employer has in that other State; and
   (d) the remuneration is, or upon application of this Article will be, subject to tax in the firstmentioned State.
3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by a resident of a Contracting State may be taxed in that State.

Article 16
Fringe benefits

1. Where, except for the application of this Article, a fringe benefit would be subject to tax in both Contracting States the benefit will be taxable solely in the Contracting State which has the sole or primary taxing right in respect of the remuneration from the employment to which the benefit relates.
2. For the purposes of this Article:
   (a) "fringe benefit" includes a benefit provided to an employee or to an associate of an employee by:
      (i) an employer,
      (ii) an associate of an employer, or
      (iii) a person under an arrangement between that person and the employer, associate of an employer, or another person in respect of the employment of that employee,

Article 16—*continued*

and includes an accommodation allowance or housing benefit so provided;

(b) a Contracting State has a "primary taxing right" if it has a taxing right under this Agreement in respect of the remuneration for the relevant employment and the other Contracting State is required under this Agreement to allow relief for any taxes imposed in respect of such remuneration by the first Contracting State.

Article 17
Directors' fees

Directors' fees and similar payments derived by a resident of a Contracting State in that person's capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.

Article 18
Entertainers

1. Notwithstanding the provisions of Articles 14 and 15, income derived by entertainers (such as theatrical, motion picture, radio or television artistes, musicians, athletes and other sportspersons) from their personal activities as such may be taxed in the Contracting State in which these activities are exercised.
2. Where income in respect of the personal activities of an entertainer as such accrues not to that entertainer but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting State in which the activities of the entertainer are exercised.
3. The provisions of paragraphs 1 and 2 shall not apply to the income of a sportsperson, being a resident of one or both of the Contracting States for the purposes of its tax, derived as a member or associate of a recognised team regularly playing in a league competition organised and conducted solely in both Contracting States, except in respect of performance as a

Article 18—*continued*

member or associate of a national representative team of either Contracting State.

4. The term "associate", as used in paragraph 3 includes any manager, coach, trainer, runner, physician, physiotherapist or other provider of a like support service.

Article 19
Pensions and annuities

1. Pensions (including government pensions) and annuities paid to a resident of a Contracting State shall be taxable only in that State.
2. The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth.
3. Any alimony or other maintenance payment arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in the firstmentioned State.

Article 20
Government service

1. Remuneration (other than a pension or annuity) paid by the Government of Australia, any Australian State, the Australian Capital Territory or the Northern Territory, or any other Australian political subdivision or local authority to an individual in respect of services rendered to any such government in the discharge of governmental functions shall be exempt from New Zealand tax if the individual is not a resident of New Zealand for the purposes of New Zealand tax or is resident in New Zealand for the purposes of New Zealand tax solely for the purpose of rendering those services.
2. Remuneration (other than a pension or annuity) paid by the Government of New Zealand, a New Zealand political subdivision or local authority to an individual in respect of services rendered to that Government, subdivision or authority in

Article 20—*continued*

the discharge of governmental functions shall be exempt from Australian tax if the individual is not a resident of Australia for the purposes of Australian tax or is resident in Australia for the purposes of Australian tax solely for the purpose of rendering those services.

3. The provisions of paragraphs 1 and 2 shall not apply to remuneration in respect of services rendered in connection with any trade or business carried on by a government referred to in those paragraphs. In that case the provisions of Article 15 or 17, as the case may be, shall apply.

Article 21
Students

Where a student, who is a resident of a Contracting State or who was a resident of that State immediately before visiting the other Contracting State and who is temporarily present in that other State solely for the purpose of the student's education, receives payments from sources outside that other State for the purpose of the student's maintenance or education, those payments shall be exempt from tax in that other State.

Article 22
Other income

1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the preceding Articles of this Agreement shall be taxable only in that State except that if such income is derived from sources within the other Contracting State, that income may also be taxed in that other State.

2. The provisions of paragraph 1 shall not apply to income, other than income from real property as defined in paragraph 2 of Article 6, derived by a resident of a Contracting State where that income is effectively connected with a permanent establishment or fixed base situated in the other Contracting State. In that case the provisions of Article 7 or 14, as the case may be, shall apply.

Article 23
Source of income

1. Income, profits or gains derived by a resident of a Contracting State which, under any one or more of Articles 6 to 8, 10 to 20 and 22, may be taxed in the other Contracting State shall, for the purposes of the law of that other Contracting State relating to its tax, be deemed to be income from sources in that other Contracting State.
2. Income, profits or gains derived by a resident of a Contracting State which, under any one or more of Articles 6 to 8, 10 to 20 and 22, may be taxed in the other Contracting State shall, for the purposes of Article 24 and of the law of the firstmentioned Contracting State relating to its tax, be deemed to be income from sources in the other Contracting State.

Article 24
Elimination of double taxation

1. Subject to the provisions of the law of New Zealand from time to time in force which relate to the allowance of a credit against New Zealand income tax of tax paid in a country outside New Zealand (which shall not affect the general principle of this Article), Australian tax paid under the law of Australia and consistently with this Agreement, whether directly or by deduction, in respect of income derived by a resident of New Zealand from sources in Australia (excluding, in the case of a dividend, tax paid in respect of the profits out of which the dividend is paid) shall be allowed as a credit against New Zealand tax payable in respect of that income.
2. Subject to the provisions of the law of Australia from time to time in force which relate to the allowance of a credit against Australian income tax of tax paid in a country outside Australia (which shall not affect the general principle of this Article), New Zealand tax paid under the law of New Zealand and in accordance with this Agreement, whether directly or by deduction, in respect of income derived by a person who is a resident of Australia from sources in New Zealand (excluding, in the case of a dividend, tax paid in respect of the profits out of which the dividend is paid) shall be allowed as a credit against Australian income tax payable in respect of that income.

Article 25
Mutual agreement procedure

1. Where a person who is a resident of a Contracting State considers that the actions of one or both of the competent authorities of the Contracting States result or will result for the person in taxation not in accordance with the provisions of this Agreement, the person may, irrespective of the remedies provided by the domestic law of the Contracting States, present a case to the competent authority of the Contracting State of which the person is a resident. The case must be presented within three years from the first notification of the action which results in taxation not in accordance with the provisions of this Agreement.
2. The competent authority shall endeavour, if the claim appears to it to be justified and if it is not itself able to arrive at an appropriate solution, to resolve the case with the competent authority of the other Contracting State, with a view to the avoidance of taxation not in accordance with the provisions of this Agreement. The solution so reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States.
3. The competent authorities of the Contracting States shall jointly endeavour to resolve any difficulties or doubts arising as to the interpretation or application of the provisions of this Agreement.
4. The competent authorities of the Contracting States may communicate with each other directly for the purpose of giving effect to the provisions of this Agreement.

Article 26
Exchange of information

1. The competent authorities of the Contracting States shall exchange such information as is necessary for carrying out the provisions of this Agreement or of the domestic law of the Contracting States concerning the taxes to which this Agreement applies insofar as the taxation under that law is not contrary to this Agreement. The exchange of information is not restricted by Article 1. Any information received by the com-

Article 26—*continued*

petent authority of a Contracting State shall be treated as secret in the same manner as information obtained under the domestic law of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes to which this Agreement applies. Such persons or authorities shall use the information only for such purposes.

2. In no case shall the provisions of paragraph 1 be construed so as to impose on the competent authority of a Contracting State the obligation:
   (a) to carry out administrative measures at variance with the law or administrative practice of that or of the other Contracting State;
   (b) to supply information which is not obtainable under the law or in the normal course of the administration of that or of the other Contracting State; or
   (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or to supply information the disclosure of which would be contrary to public policy.

Article 27
Diplomatic agents and consular officers

Nothing in this Agreement shall affect the fiscal privileges of diplomatic agents or consular officers under the general rules of international law or under the provisions of special international agreements.

Article 28
Entry into force

1. This Agreement shall enter into force on the last date on which the Contracting States exchange notes through the diplomatic channel notifying each other that the last of such things has been done as is necessary to give this Agreement the force of

Article 28—*continued*

law in New Zealand and in Australia, as the case may be, and, in that event, this Agreement shall have effect:

(a) in New Zealand:

(i) in respect of withholding tax on income that is derived by a non-resident, in relation to income derived on or after 1 April next following the date on which the Agreement enters into force;

(ii) in respect of other New Zealand tax, for any income year beginning on or after 1 April next following the date on which the Agreement enters into force;

(b) in Australia:

(i) in respect of withholding tax on income that is derived by a non-resident, in relation to income derived on or after 1 April next following the date on which the Agreement enters into force;

(ii) in respect of fringe benefits tax, in relation to fringe benefits provided on or after 1 April next following the date on which the Agreement enters into force;

(iii) in respect of other Australian tax, in relation to income, profits or gains of any year of income beginning on or after 1 July next following the date on which the Agreement enters into force.

2. The Agreement between the Government of the Commonwealth of Australia and the Government of New Zealand signed at Melbourne on 8 November 1972 shall terminate and cease to have effect in relation to any tax in respect of which this Agreement comes into effect in accordance with paragraph 1.

Article 29
Termination

This Agreement shall continue in effect indefinitely, but either Contracting State may, on or before 30 June in any calendar year beginning after the expiration of 5 years from the date of its entry into force, give to the other Contracting State through the diplomatic channel

Article 29—*continued*

written notice of termination and, in that event, this Agreement shall cease to be effective:

(a) in New Zealand:
  (i) in respect of withholding tax on income that is derived by a non-resident, on or after 1 April in the calendar year next following that in which the notice of termination is given;
  (ii) in respect of other New Zealand tax, for any income year beginning on or after 1 April in the calendar year next following that in which the notice of termination is given;

(b) in Australia:
  (i) in respect of withholding tax on income that is derived by a non-resident, in relation to income derived on or after 1 April in the calendar year next following that in which the notice of termination is given;
  (ii) in respect of fringe benefits tax, in relation to fringe benefits provided on or after 1 April in the calendar year next following that in which the notice of termination is given;
  (iii) in respect of other Australian tax, in relation to income, profits or gains of any year of income beginning on or after 1 July in the calendar year next following that in which the notice of termination is given.

IN WITNESS WHEREOF the undersigned, duly authorised thereto by their respective Governments, have signed this Agreement.

DONE in duplicate at Melbourne this 27th day of January, One thousand nine hundred and ninety-five in the English language.

For the Government of New Zealand:	For the Government of Australia:
Bill Birch	Ralph Willis

Schedule 2

cl 2(1)

Protocol amending the Agreement between the Government of New Zealand and the Government of Australia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

Schedule 2: added, on 27 July 2006, by clause 6 of the Double Taxation Relief (Australia) Amendment Order 2006 (SR 2006/171).

The Government of New Zealand and the Government of Australia,

Desiring to amend the Agreement between the Government of New Zealand and the Government of Australia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Melbourne on the 27th day of January 1995 (in this Protocol referred to as "the Agreement"),

Have agreed as follows:

Article 1

Article 2 of the Agreement is amended by inserting:

"3. Notwithstanding paragraphs 1 and 2, the taxes to which Articles 26 and 27 shall apply are:

(a) in the case of New Zealand, taxes of every kind and description imposed under its tax laws; and

(b) in the case of Australia, taxes of every kind and description imposed under the federal tax laws administered by the Commissioner of Taxation."

Article 2

Article 26 of the Agreement is omitted and the following Article is substituted:

"Article 26
Exchange of information

1. The competent authorities of the Contracting States shall exchange such information as is forseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic law concerning taxes referred

"Article 26—*continued*

to in Article 2, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Article 1.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic law of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to, the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:
   (a) to carry out administrative measures at variance with the law and administrative practice of that or of the other Contracting State;
   (b) to supply information which is not obtainable by the competent authority under the law or in the normal course of the administration of that or of the other Contracting State;
   (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

"Article 26—*continued*

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person."

Article 3

Article 27, Article 28 and Article 29 of the Agreement are renumbered as Article 28, Article 29 and Article 30 respectively.

Article 4

The Agreement is amended by inserting:

"Article 27
Assistance in collection of taxes

1. The Contracting States shall lend assistance to each other in the collection of revenue claims. This assistance is not restricted by Article 1. The competent authorities of the Contracting States may by mutual agreement settle the mode of application of this Article.
2. The term "revenue claim" as used in this Article means an amount owed in respect of taxes referred to in Article 2, insofar as the taxation thereunder is not contrary to this Agreement or any other instrument to which the Contracting States are parties, as well as interest, administrative penalties and costs of collection or conservancy related to such amount.
3. When a revenue claim of a Contracting State is enforceable under the law of that State and is owed by a person who, at that time, cannot, under the law of that State, prevent its collection, that revenue claim shall, at the request of the competent authority of that State, be accepted for purposes of collection by the competent authority of the other Contracting State. That revenue claim shall be collected by that other State in accordance with the provisions of its law applicable to the enforce-

"Article 27—*continued*

ment and collection of its own taxes as if the revenue claim were a revenue claim of that other State.

4. When a revenue claim of a Contracting State is a claim in respect of which that State may, under its law, take measures of conservancy with a view to ensure its collection, that revenue claim shall, at the request of the competent authority of that State, be accepted for purposes of taking measures of conservancy by the competent authority of the other Contracting State. That other State shall take measures of conservancy in respect of that revenue claim in accordance with the provisions of its law as if the revenue claim were a revenue claim of that other State even if, at the time when such measures are applied, the revenue claim is not enforceable in the first-mentioned State or is owed by a person who has a right to prevent its collection.

5. Notwithstanding the provisions of paragraphs 3 and 4, a revenue claim accepted by a Contracting State for purposes of paragraph 3 or 4 shall not, in that State, be subject to the time limits or accorded any priority applicable to a revenue claim under the law of that State by reason of its nature as such. In addition, a revenue claim accepted by a Contracting State for the purposes of paragraph 3 or 4 shall not, in that State, have any priority applicable to that revenue claim under the law of the other Contracting State.

6. Proceedings with respect to the existence, validity or the amount of a revenue claim of a Contracting State shall not be brought before the courts or administrative bodies of the other Contracting State.

7. Where, at any time after a request has been made by a Contracting State under paragraph 3 or 4 and before the other Contracting State has collected and remitted the relevant revenue claim to the first-mentioned State, the relevant revenue claim ceases to be

   (a) in the case of a request under paragraph 3, a revenue claim of the first-mentioned State that is enforceable under the law of that State and is owed by a person who,

"Article 27—*continued*

at that time, cannot, under the law of that State, prevent its collection, or

(b) in the case of a request under paragraph 4, a revenue claim of the first-mentioned State in respect of which that State may, under its law, take measures of conservancy with a view to ensure its collection

the competent authority of the first-mentioned State shall promptly notify the competent authority of the other State of that fact and, at the option of the other State, the first-mentioned State shall either suspend or withdraw its request.

8. In no case shall the provisions of this Article be construed so as to impose on a Contracting State the obligation:

(a) to carry out administrative measures at variance with the law and administrative practice of that or of the other Contracting State;

(b) to carry out measures which would be contrary to public policy (ordre public);

(c) to provide assistance if the other Contracting State has not pursued all reasonable measures of collection or conservancy, as the case may be, available under its law or administrative practice;

(d) to provide assistance in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the other Contracting State;

(e) to provide assistance if that State considers that the taxes with respect to which assistance is requested are imposed contrary to generally accepted taxation principles."

Article 5

With reference to Articles 10, 11 and 12, if in any future Agreement with any other State, New Zealand should limit its taxation at source of dividends, interest or royalties to a rate lower than the one provided for in any of those Articles, the Government of New Zealand shall without undue delay inform the Government of Australia and shall

enter into negotiations with the Government of Australia with a view to providing the same treatment.

Article 6

1. The Government of New Zealand and the Government of Australia shall notify each other in writing through the diplomatic channel of the completion of their domestic requirements for the entry into force of this Protocol.
2. The Protocol, which shall form an integral part of the Agreement, shall enter into force on the date of the last notification, and thereupon the Protocol shall have effect.
3. Notwithstanding paragraph 2, Article 4 shall have effect from the date agreed in a subsequent exchange of notes through the diplomatic channel.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed this Protocol.

DONE at Melbourne in duplicate this 15th day of November 2005 in the English language.

Kate Lackey For the Government of New Zealand	Peter Costello For the Government of Australia

Marie Shroff,
Clerk of the Executive Council.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 23 February 1995.

Contents

Notes

1 General

This is a reprint of the Double Taxation Relief (Australia) Order 1995. It incorporates all the amendments to the order as at 30 June 2011, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the reprint are also included, after the principal enactment, in chronological order. For more information, *see* http://www.pco.parliament.govt.nz/reprints/.

2 Status of reprints

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 How reprints are prepared

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked

are omitted. For a detailed list of the editorial conventions, *see* http://www.pco.parliament.govt.nz/editorial-conventions/ or Part 8 of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

4 Changes made under section 17C of the Acts and Regulations Publication Act 1989

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted.

A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as "of this section" and "of this Act")
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
  - indentation
  - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as "the 1st day of January 1999" is now expressed as "1 January 1999")

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
  - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
  - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

5 List of amendments incorporated in this reprint (most recent first)

Double Taxation Relief (Australia) Order 2010 (SR 2010/13): clause 6
Double Taxation Relief (Australia) Amendment Order 2006 (SR 2006/171)

Wellington, New Zealand:
Published under the authority of the New Zealand Government—2011