Reprint
as at 5 August 2010

Double Taxation Relief (Belgium) Order 1983

(SR 1983/207)

David Beattie, Governor-General

Order in Council

At the Government House at Wellington this 10th day of October 1983

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.

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

This order may be cited as the Double Taxation Relief (Belgium) Order 1983.

2 Giving effect to Convention

(1) It is hereby declared that the arrangements specified in the Convention set out in Schedule 1, being arrangements that have been made with the Government of Belgium with a view to affording relief from double taxation in relation to income tax and excess retention tax imposed under the Income Tax Act 1976 and the income taxes imposed by the laws of Belgium, shall, in relation to income tax and excess retention tax imposed under that Act, have effect from 1 April 1984.

(2) The Second Protocol set out in Schedule 2, which amends the Convention, comes into force on the date referred to in Article XIII of that Protocol as the date on which it enters into force.

(3) The Convention has effect in accordance with section BH 1(4) of the Income Tax Act 2007.

Clause 2(1): amended, on 5 August 2010, by clause 4(1)(a) of the Double Taxation Relief (Belgium) Amendment Order 2010 (SR 2010/195).

Clause 2(1): amended, on 5 August 2010, by clause 4(1)(b) of the Double Taxation Relief (Belgium) Amendment Order 2010 (SR 2010/195).

Clause 2(1): amended, on 5 August 2010, by clause 4(1)(c) of the Double Taxation Relief (Belgium) Amendment Order 2010 (SR 2010/195).

Clause 2(2): added, on 5 August 2010, by clause 4(2) of the Double Taxation Relief (Belgium) Amendment Order 2010 (SR 2010/195).

Clause 2(3): added, on 5 August 2010, by clause 4(2) of the Double Taxation Relief (Belgium) Amendment Order 2010 (SR 2010/195).

Schedule 1
Convention Between the Government of New Zealand and the Government of Belgium 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 Belgium,

Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have agreed as follows:

Chapter I
Scope of the Convention

Article 1—Personal scope

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

Article 2—Taxes covered

1. This Convention shall apply to taxes on income imposed on behalf of a Contracting State, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income or on elements of income, including taxes on income or gains from the alienation of personal or real property.
3. The existing taxes to which the Convention shall apply are in particular:
   (a) in the case of New Zealand:

Chapter I—*continued*
Article 2—*continued*

the income tax and the excess retention tax, (hereinafter referred to as "New Zealand tax");

(b) in the case of Belgium:

(i) the individual income tax (l'impôt des personnes physiques—de personenbelasting);

(ii) the corporate income tax (l'impôt des sociétés—de vennootschapsbelasting);

(iii) the income tax on legal entities (l'impôt des personnes morales—de rechtspersonenbelasting);

(iv) the income tax on non-residents (l'impôt des non-résidents—de belasting der niet-verblijfhouders);

(v) the exceptional and temporary solidarity contribution (la participation exceptionnelle et temporaire de solidarité—de uitzonderlijke en tijdelijke solidariteitsbijdrage);

including the prepayments, the surcharges on these taxes and prepayments, and the supplements to the individual income tax; hereinafter referred to as "Belgian tax").

4. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws.

5. Notwithstanding the provisions of paragraphs 1 and 2, the Convention shall not apply:

(a) in the case of New Zealand:

(i) to the bonus issue tax;

(ii) to the property speculation tax;

(b) in the case of Belgium, to the corporate income tax to the extent that such tax is payable, in accordance with Belgian law, by a company which is a resident of Belgium in the event of the repurchase by that company of

Chapter I—*continued*
Article 2—*continued*

its own shares or in the event of the distribution of its assets.

Chapter II
Definitions

Article 3—General definitions

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

(a) (i) the term "New Zealand", when used in a geographical sense, means the metropolitan territory of New Zealand (including the outlying islands) but does not include the Cook Islands, Niue or Tokelau; it also includes areas adjacent to the territorial sea of the metropolitan territory of New Zealand (including the outlying islands) which by New Zealand legislation and in accordance with international law have been, or may hereafter be, designated as areas over which New Zealand has sovereign rights for the purposes of exploring them or of exploring, exploiting, conserving and managing the natural resources of the sea, or of the sea-bed and sub-soil;

(ii) the term "Belgium", when used in a geographical sense, means the national territory and any area outside the territorial sea of Belgium within which under Belgian law and in accordance with international law the rights of Belgium with respect to the sea-bed and sub-soil and their natural resources may be exercised;

(b) the terms "a Contracting State" and "the other Contracting State" mean New Zealand or Belgium as the context requires;

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

Chapter II—*continued*
Article 3—*continued*

(d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes in the Contracting State of which it is a resident;

(e) 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;

(f) the term "national" means:

(i) in respect of New Zealand, any individual possessing citizenship of New Zealand and any legal person, partnership or association deriving its status as such from the law in force in New Zealand;

(ii) in respect of Belgium, any individual possessing the nationality of Belgium and any legal person, partnership or association deriving its status as such from the law in force in Belgium;

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

(h) the term "competent authority" means:

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

(ii) in the case of Belgium, the Director General of direct taxes or his authorised representative.

2. In determining for the purposes of Articles 10, 11 or 12, whether dividends, interest or royalties are beneficially owned by a resident of New Zealand, dividends, interest or royalties in respect of which a trustee is subject to tax in New Zealand shall be treated as being beneficially owned by that trustee.

3. In the Convention, the terms "New Zealand tax" and "Belgian tax" do not include any charge imposed as a penalty under the

Chapter II—*continued*
Article 3—*continued*

law of either Contracting State relating to the taxes to which the Convention applies by virtue of Article 2.

4. As regards the application of the Convention by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the laws of that State concerning the taxes to which the Convention applies.

Article 4—Resident

1. For the purposes of this Convention, the term "resident of a Contracting State" means any person who, under the law of that Contracting State, is liable to taxation therein by reason of his domicile, residence, place of management or any other criterion of a similar nature. A company under Belgian law, which is not a company limited by shares, is included in this term notwithstanding that it has elected to have its profits subject to the individual income tax. But this term does not include any person who is liable to tax in that State in respect only of income from sources situated therein.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:
   (a) he shall be deemed to be a resident of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests);
   (b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident of the State in which he has an habitual abode;
   (c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident of the State of which he is a national;

Chapter II—*continued*
Article 4—*continued*

(d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident of the State in which its place of effective management is situated.

Article 5—Permanent establishment

1. For the purposes of this Convention, 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, and
   (f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.

3. A building site or construction or installation project constitutes a permanent establishment only if it lasts more than twelve months.

4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:
   (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
   (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
   (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

Chapter II—*continued*
Article 5—*continued*

(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;

(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;

(f) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs (a) to (e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.

5. An enterprise of a Contracting State shall be deemed to have a permanent establishment in the other Contracting State if:

(a) it carries on supervisory activities in that other State for more than twelve months in connection with a building site or construction or installation project which is being undertaken in that other State; or

(b) substantial equipment or machinery is for more than twelve months in that other State being used by, for or under contract with the enterprise.

6. Notwithstanding the provisions of paragraphs 1 and 2, where a person—other than an agent of an independent status to whom paragraph 7 applies—is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to the purchase of goods or merchandise for the enterprise.

7. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.

Chapter II—*continued*
Article 5—*continued*

8. 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 constitute either company a permanent establishment of the other.

Chapter III
Taxation of income

Article 6—Income from real property

1. Income derived by a resident of a Contracting State from real property (including income from agriculture or forestry) 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 the property in question is situated. The term shall in any case include property accessory to real property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of real property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships, boats and aircraft shall not be regarded as real property.
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. The provisions of paragraphs 1 and 3 shall also apply to the 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

Chapter III—*continued*
Article 7—*continued*

in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, 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 therein, 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 same or similar conditions and acting wholly independently.

3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere.

4. Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.

5. 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.

6. For the purposes of the preceding paragraphs, 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.

Chapter III—*continued*
Article 7—*continued*

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

Article 8—Shipping and air transport

1. Profits from the operation of ships or aircraft in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.
2. If the place of effective management of a shipping enterprise is aboard a ship, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship is a resident.
3. The provisions of paragraph 1 shall also apply to profits derived from the participation in a pool, a joint business or an international operating agency.

Article 9—Associated enterprises

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 are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued 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.

Chapter III—*continued*

Article 10—Dividends

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other State.

2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the beneficial owner of the dividends is a resident of the other Contracting State the tax so charged shall not exceed 15 percent of the gross amount of the dividends. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.
   This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term "dividends" as used in this Article means income from shares and other income assimilated to income from shares by the taxation law of the Contracting State of which the company making the distribution is a resident. In the case of Belgium, this term means also income—even when paid in the form of interest—which is taxable under the head of income on capital invested by the members of a company, other than a company with share capital, which is a resident of Belgium.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of 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 therein, or performs in that other State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

5. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State may not impose any tax on the dividends paid by the company to a resident of the first-mentioned State, except

Chapter III—*continued*
Article 10—*continued*

insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other State, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other State.

Article 11—Interest

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.
2. However, such interest may also be taxed in the Contracting State in which it arises and according to the laws of that State, but if the beneficial owner of the interest is a resident of the other Contracting State the tax so charged shall not exceed 10 percent of the gross amount of the interest. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.
3. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor's profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. However, this term does not include income dealt with in Article 10. Penalty charges for late payment shall not be regarded as interest for the purpose of this Article.
4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed

Chapter III—*continued*
Article 11—*continued*

base. In such case, the provisions of Article 7 or Article 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, a political subdivision, a local authority or a resident of that State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such 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 beneficial owner or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

Article 12—Royalties

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. However, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if the beneficial owner of the royalties is a resident of the other Contracting State the tax so charged shall not exceed 10 percent of the gross amount of the royalties. The competent authorities of the Contracting States shall by mutual agreement settle the mode of application of this limitation.

3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the

Chapter III—*continued*
Article 12—*continued*

right to use, any copyright of literary, artistic or scientific work including cinematograph films, films or video tapes for use in connection with television or tapes for use in connection with radio broadcasting, any patent, trade mark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial, or scientific equipment, or for information concerning industrial, commercial or scientific experience.

4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of 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 therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 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, a political subdivision, a local authority or a resident of that State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment or fixed base, then such 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 beneficial owner or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall re-

Chapter III—*continued*
Article 12—*continued*

main taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

Article 13—Alienation of property

1. Income or gains derived by a resident of a Contracting State from the alienation of real property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State.
2. Income or gains from the alienation of personal 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 of personal property 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 such income or gains from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base, may be taxed in that other State.
3. Income or gains from the alienation of ships or aircraft operated in international traffic or personal property pertaining to the operation of such ships or aircraft, shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.
4. Income or gains from the alienation of any property other than that referred to in paragraphs 1, 2 and 3, shall be taxable only in the Contracting State of which the alienator is a resident.

Article 14—Independent personal services

1. Income derived by a resident of a Contracting State in respect of professional services or other activities of an independent character 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 the

Chapter III—*continued*
Article 14—*continued*

income year concerned, or in the taxable period concerned, as the case may be, for the purpose of performing his activities, or

(b) the individual has a fixed base regularly available to him in the other State for the purpose of performing his activities.

In such cases, the income may be taxed in that other State but only so much of it as is attributable to activities connected with that fixed base or performed during such period or periods.

2. The term "professional services" includes, especially, independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

Article 15—Dependent personal services

1. Subject to the provisions of Articles 16, 18, 19, 20 and 21, salaries, wages and other similar remuneration derived by 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 therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

(a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in the income year concerned, or in the taxable period concerned, as the case may be, and

(b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and

(c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

Chapter III—*continued*
Article 15—*continued*

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, may be taxed in the Contracting State in which the place of effective management of the enterprise is situated.

Article 16—Directors' fees

Directors' fees and similar payments derived by a resident of a Contracting State in his 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. In relation to the remuneration of a director of a company derived from the company in respect of the discharge of day-to-day functions of a managerial or technical nature, the provisions of Article 15 shall apply as if the remuneration were remuneration of an employee in respect of an employment and as if references to "employer" were references to the company.

Article 17—Artistes and athletes

1. Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as an athlete, from his personal activities as such exercised in the other Contracting State, may be taxed in that other State.
2. Where income in respect of personal activities exercised by an entertainer or an athlete in his capacity as such accrues not to the entertainer or athlete himself 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 or athlete are exercised.

Article 18—Pensions

Subject to the provisions of paragraph 2 of Article 19, pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past employment shall be taxable only in that State.

Chapter III—*continued*

Article 19—Government service

1. (a) Remuneration, other than a pension, paid by a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

   (b) However, such remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who:

   (i) is a national of that State; or

   (ii) did not become a resident of that State solely for the purpose of performing the services.

2. (a) Any pension paid by, or out of funds created by, a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

   (b) However, such pension shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.

3. The provisions of Articles 15, 16 and 18 shall apply to remuneration and pensions in respect of services rendered in connection with any business carried on by a Contracting State or a political subdivision or a local authority thereof.

Article 20—Professors and teachers

Remuneration derived by a professor or teacher who is a resident of a Contracting State and is temporarily present in the other Contracting State for the purpose of teaching, during a period not exceeding two years, at a university, college, school or other educational institution in that other Contracting State, shall be exempt from tax in that other State.

Chapter III—*continued*

Article 21—Students

Payments which a student or business apprentice who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that State, provided that such payments arise from sources outside that State.

Article 22—Other income

Items of income of resident of a Contracting State which are not expressly mentioned in the foregoing Articles of this Convention shall be taxable only in that State except that, if such income is derived from sources within the other Contracting State, it may also be taxed in that other State.

Chapter IV
Methods of elimination of double taxation

Article 23

1. In the case of New Zealand, double taxation shall be avoided as follows:
   (a) Subject to any provisions of the law of New Zealand which may from time to time be in force and which relate to the allowance of a credit against New Zealand tax of tax paid in a country outside New Zealand (which shall not affect the general principle hereof), Belgian tax paid under the law of Belgium and consistently with this Convention, whether directly or by deduction, in respect of income derived by a New Zealand resident from sources in Belgium (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.
   (b) For the purposes of this Article, profits, income or gains of a resident of New Zealand which are taxed in

Chapter IV—*continued*
Article 23—*continued*

Belgium in accordance with the Convention shall be deemed to arise from sources in Belgium.

2. In the case of Belgium, double taxation shall be avoided as follows:

(a) Where a resident of Belgium derives income which may be taxed in New Zealand in accordance with the provisions of the Convention, and which is not subject to the provisions of sub-paragraphs (b), (c) and (d) below, Belgium shall exempt such income from tax but may, in calculating the amount of tax on the remaining income of that resident, apply the rate of tax which would have been applicable if such income had not been exempted.

(b) Where a resident of Belgium derives:

—dividends dealt with in paragraph 2 of Article 10 and not covered by sub-paragraph (d) below;

—interest dealt with in paragraph 2 or 6 of Article 11;

—royalties dealt with in paragraph 2 or 6 of Article 12;

Belgium shall allow as a credit against Belgian tax relating to such income the fixed proportion for which provision is made under Belgian law, under the conditions and at the rate fixed by such law.

(c) Where a resident of Belgium derives income which has been taxed in New Zealand in accordance with the provisions of Article 22, the amount of Belgian tax relating to such income shall not exceed the amount which would be charged according to Belgian law if such income were taxed as earned income derived from sources outside Belgium and subject to foreign tax.

(d) Where a company which is a resident of Belgium owns shares in a company with share capital which is a resident of New Zealand and is subject to New Zealand tax on its profits, the dividends which are paid to it by the latter company and which may be taxed in New Zealand in accordance with paragraph 2 of Article 10, shall be exempt from the corporate income tax in Belgium to the

Chapter IV—*continued*
Article 23—*continued*

extent that exemption would have been accorded if the two companies had been residents of Belgium.

(e) Where, in accordance with Belgian law, losses of an enterprise carried on by a resident of Belgium which are attributable to a permanent establishment situated in New Zealand have been effectively deducted from the profits of that enterprise for its taxation in Belgium, the exemption provided in sub-paragraph (a) shall not apply in Belgium to the profits of other taxable periods attributable to that establishment to the extent that those profits have also been exempted from tax in New Zealand by reason of a deduction for the said losses.

Chapter V
Special provisions

Article 24—Mutual agreement procedure

1. Where a resident of a Contracting State considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Convention, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident. This case must be presented within three years from the first notification of the action giving rise to taxation not in accordance with the provisions of the Convention.

2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the Convention.

3. The competent authorities of the Contracting States shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Convention.

Chapter V—*continued*
Article 24—*continued*

4. The competent authorities of the Contracting States may communicate with each other directly for the purpose of giving effect to the provisions of the Convention.

Article 25—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 Convention or of the domestic laws of the Contracting States concerning taxes covered by the Convention insofar as the taxation thereunder is not contrary to the Convention, as well as to prevent fiscal evasion. The exchange of information is not restricted by Article 1. Any information received by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) involved in the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, the taxes covered by the Convention. 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.
2. In no case shall the provisions of paragraph 1 be construed so as to impose on a Contracting State the obligation:
   (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
   (b) to supply information which is not obtainable under the laws 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).

Chapter V—*continued*

Article 26—Diplomatic agents and consular officers

1. Nothing in this Convention shall affect the fiscal privileges of diplomatic or consular officials under the general rules of international law or under the provisions of special international agreements.
2. For the purposes of the Convention, persons who are members of a diplomatic or consular mission of a Contracting State in the other Contracting State or in a third State and who are nationals of the sending State, shall be deemed to be residents of the sending State if they are subjected therein to the same obligations in respect of taxes on income as are residents of that State.
3. The Convention shall not apply to international organisations, to organs or officials thereof and to persons who are members of a diplomatic or consular mission of a third State, being present in a Contracting State and who are not liable in either Contracting State to the same obligations in relation to tax on their total world income as are residents of that State.

Article 27—Territorial extension

1. This Convention may be extended, either in its entirety or with any necessary modifications, to any territory for whose international relations either Contracting State is responsible, which imposes taxes substantially similar in character to those to which the Convention applies. Any such extension shall take effect from such date and subject to such modifications and conditions (including conditions as to termination) as may be specified and agreed between the Contracting States in notes to be exchanged through diplomatic channels or in any other manner in accordance with their constitutional procedures.
2. Unless otherwise agreed by both Contracting States, the termination of the Convention by one of them under Article 29 shall also terminate, in the manner provided for in that Article,

Chapter V—*continued*
Article 27—*continued*

the application of the Convention to any territory to which it has been extended under this Article.

3. Paragraph 4 of Article 2 shall apply to any taxes imposed by any territory to which the Convention is extended under this Article.

Chapter VI
Final provisions

Article 28—Entry into force

1. This Convention shall be ratified and the instruments of ratification shall be exchanged at Wellington as soon as possible.
2. The Convention shall enter into force on the fifteenth day after the date of the exchange of instruments of ratification and its provisions shall be effective:
   (a) in New Zealand:
      in respect of income assessable for any income year beginning on or after 1 April in the calendar year immediately following that in which the Convention enters into force;
   (b) in Belgium:
      (i) in respect of all taxes due at source, on income credited or payable on or after 1 January in the calendar year immediately following that in which the Convention enters into force;
      (ii) in respect of all taxes other than taxes due at source, on income of taxable periods ending on or after 31 December in the calendar year immediately following that in which the Convention enters into force.
3. The Arrangement between Belgium and New Zealand concluded by exchange of letters of 23 December 1975 and 20 January 1976, concerning reciprocal tax exemption in respect of the operation of ships in international traffic, shall not have effect for any period for which Article 8 has effect.

Chapter VI—*continued*

Article 29—Termination

This Convention shall remain in force indefinitely but either of the Contracting States 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 diplomatic channels written notice of termination and, in that event, the Convention shall cease to be effective:

(a) in New Zealand:

in respect of income assessable for any income year beginning on or after 1 April in the calendar year immediately following that in which the notice of termination is given;

(b) in Belgium:

(i) with respect to all taxes due at source, on income credited or payable on or after 1 January in the calendar year immediately following that in which the notice of termination is given;

(ii) with respect to all taxes other than taxes due at source, on income of any taxable period ending on or after 31 December in the calendar year immediately following that in which the notice of termination is given.

IN WITNESS WHEREOF the undersigned, duly authorised thereto, have signed the present Convention.

DONE in duplicate at Brussels, this 15th day of September 1981, in the English, French and Dutch languages, the three texts being equally authoritative.

For the Government of New Zealand
John G McArthur

For the Government of Belgium
Charles F Nothomb

Protocol

to the Convention between the Government of New Zealand and the Government of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

At the signing of the Convention concluded today between the Government of New Zealand and the Government of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, the undersigned have agreed upon the following additional provisions which shall form an integral part of the said Convention.

It is agreed that:

(a) nothing in Article 7 shall affect the operation of any law of a Contracting State relating to the calculation of income and the computation of profits from insurance, provided that if the relevant laws in force in either State at the date of signature of this Convention are varied (otherwise than in minor respects so as not to affect their general character) the Contracting States shall consult with each other with a view to agreeing to any amendment of this paragraph that may be appropriate;

(b) notwithstanding the provisions of paragraph 3 of Article 12, payments of any kind received as a consideration for the use of, or the right to use, industrial, commercial or scientific equipment shall be deemed to be profits of an enterprise to which the provisions of Article 7 apply except to the extent the amounts of such payments are based on, or related to, production, sales, performance or any other similar basis;

(c) in respect of paragraph 3 of Article 12, payments received as a consideration for technical services, including studies or surveys of a scientific, geological or technical nature, or for engineering contracts including blueprints related thereto, or for consultant or supervisory services shall be deemed not to be payments received as a consideration for information concerning industrial, commercial or scientific experience;

(d) if, at any time after the date of signature of this Protocol, New Zealand shall include an Article on non-discrimination in any of its double taxation conventions, the Government of New

Protocol—*continued*

Zealand shall without undue delay inform the Government of Belgium and shall enter into negotiations with the Government of Belgium with a view to including such an Article in the present Convention.

DONE in duplicate at Brussels, this 15th day of September 1981, in the English, French and Dutch languages, the three texts being equally authoritative.

For the Government of New Zealand
John G McArthur

For the Government of Belgium
Charles F Nothomb

Schedule 2

cl 2(2)

Second Protocol amending the Convention Between the Government of New Zealand and the Government of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, and the Protocol, signed at Brussels on 15 September 1981

Schedule 2: added, on 5 August 2010, by clause 5 of the Double Taxation Relief (Belgium) Amendment Order 2010 (SR 2010/195).

THE GOVERNMENT OF NEW ZEALAND
AND
THE GOVERNMENT OF THE KINGDOM OF BELGIUM,

DESIRING to amend the Convention between the Government of New Zealand and the Government of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (in this Second Protocol referred to as "the Convention"), and the Protocol, signed at Brussels on 15 September 1981, have agreed as follows:

Article I

Paragraphs 3 and 5 of Article 2 of the Convention shall be deleted and paragraph 3 shall be replaced by the following:

"3. The existing taxes to which the Convention shall apply are in particular:

(a) in the case of New Zealand:

the income tax,

(hereinafter referred to as "New Zealand tax");

(b) in the case of Belgium:

(i) the individual income tax;

(ii) the corporate income tax;

(iii) the income tax on legal entities;

(iv) the income tax on non-residents;

(v) the supplementary crisis contribution,

Article I—*continued*

including the prepayments, the surcharges on these taxes and prepayments, and the supplements to the individual income tax,

(hereinafter referred to as "Belgian tax")."

Article II

Sub-paragraph (h) of paragraph 1 of Article 3 of the Convention shall be deleted and replaced by the following:

"(h) the term "competent authority" means:

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

(ii) in the case of Belgium, the Minister of Finance or an authorised representative."

Article III

Article 8 of the Convention shall be deleted and replaced by the following:

"Article 8
Ship and aircraft operations

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 provision 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. Those profits shall be calculated in accordance with the provisions of Article 7.
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 III—*continued*

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

Article IV

Article 9 of the Convention shall be deleted and replaced by the following:

"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 are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued 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. Where a Contracting State includes in the profits of an enterprise of that State—and taxes accordingly—profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Convention and the com-

Article IV—*continued*

petent authorities of the Contracting States shall if necessary consult each other."

Article V

Paragraph 3 of Article 10 of the Convention shall be deleted and replaced by the following:

"3. The term "dividends" as used in this Article means income from shares and other income (even paid in the form of interest) treated as income from shares by the taxation law of the Contracting State of which the company making the distribution is a resident."

Article VI

The following new paragraph 3 shall be inserted in Article 11 of the Convention and paragraphs 3, 4, 5 and 6 shall be renumbered respectively as paragraphs 4, 5, 6 and 7:

"3. Notwithstanding the provisions of paragraph 2, interest shall be exempted from tax in the Contracting State in which it arises if it is interest which is:

(a) derived from the investment of funds by the Government of a Contracting State;

(b) paid to a bank performing central banking functions in a Contracting State; or

(c) paid to and beneficially owned by a resident of the other Contracting State if it is paid in respect of a loan made, guaranteed or insured or a credit extended, guaranteed or insured by public entities the objective of which is to promote the export and which are agreed upon by the competent authorities of both Contracting States."

Article VII

Article 16 of the Convention shall be deleted and replaced by the following:

Article VII—*continued*

"Article 16
Company managers

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

2. Remuneration:
   (a) derived by a person referred to in paragraph 1 from the company in respect of the discharge of day-to-day functions of a managerial or technical nature; or
   (b) received by a resident of a Contracting State in respect of personal activities as a partner of a company, other than a company with share capital, which is a resident of the other Contracting State shall be taxable in accordance with the provisions of Article 15, as if such remuneration were remuneration derived by an employee in respect of an employment and as if references to the "employer" were references to the company."

Article VIII

Paragraph 2 of Article 23 of the Convention shall be deleted and replaced by the following:

"2. In the case of Belgium, double taxation shall be avoided as follows:
   (a) Where a resident of Belgium derives income which has been taxed in New Zealand in accordance with the provisions of the Convention, and which is not subject to the provisions of sub-paragraphs (b), (c), and (d) below, Belgium shall exempt such income from tax but may, in calculating the amount of tax on the remaining income of that resident, apply the rate of tax which would have been applicable if such income had not been exempted.
   (b) Subject to the provisions of Belgian law regarding the deduction from Belgian tax of taxes paid abroad, where a resident of Belgium derives items of such resident's aggregate income for Belgian tax purposes which are

Article VIII—*continued*

dividends not exempt from Belgian tax according to sub-paragraph (d) hereinafter, interest or royalties, the New Zealand tax levied on that income shall be allowed as a credit against Belgian tax relating to such income.

(c) Where a resident of Belgium derives income which has been taxed in New Zealand in accordance with the provisions of Article 22, the amount of Belgian tax relating to such income shall not exceed the amount which would be charged according to Belgian law if such income were taxed as earned income derived from sources outside Belgium and subject to foreign tax.

(d) Dividends derived by a company which is a resident of Belgium from a company which is a resident of New Zealand, shall be exempt from the corporate income tax in Belgium under the conditions and within the limits provided for in Belgian law.

(e) Where, in accordance with Belgian law, losses incurred by an enterprise carried on by a resident of Belgium in a permanent establishment situated in New Zealand, have been effectively deducted from the profits of that enterprise for its taxation in Belgium, the exemption provided for in sub-paragraph (a) shall not apply in Belgium to the profits of other taxable periods attributable to that establishment to the extent that those profits have also been exempted from tax in New Zealand by reason of compensation for the said losses."

Article IX

In Chapter V of the Convention, under the title "Special Provisions", the following Article 23A shall be inserted before Article 24:

"Article 23A
Non-discrimination

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of

Article IX—*continued*

that other State in the same circumstances, in particular with respect to residence, are or may be subjected.

2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on a permanent establishment which an enterprise of a third State has in that other State.

3. The taxation on profits from ship or aircraft operations by a resident of a Contracting State to which paragraph 2 of Article 8 applies shall not be less favourably levied in the other State than the taxation levied on profits of enterprises of that other State carrying on the same activities. This paragraph shall not apply to any provisions of the taxation law of a Contracting State which are reasonably designed to prevent or defeat the avoidance or evasion of taxes, including thin capitalisation legislation.

4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which enterprises of the first-mentioned State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of a third State, are or may be subjected.

5. Except where the provisions of paragraph 1 of Article 9, paragraph 7 of Article 11, or paragraph 6 of Article 12 apply, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned State. This paragraph shall not apply to any provisions of the taxation law of a Contracting State which are reasonably designed to prevent or defeat the avoidance or evasion of taxes.

Article IX—*continued*

6. The provisions of this Article shall only apply to the taxes which are the subject of this Convention.

7. If one of the Contracting States considers that taxation measures of the other Contracting State infringe the principles set forth in this Article, the competent authorities shall consult each other in an endeavour to resolve the matter."

Article X

Paragraph 2 of Article 24 of the Convention shall be deleted and replaced by the following:

"2. The competent authority shall endeavour, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the Convention. Any agreement reached shall be implemented notwithstanding any time limits in the domestic law of the Contracting States."

Article XI

Paragraph (d) of the Protocol to the Convention is deleted and replaced by the following:

"(d) If, at any time after the date of signature of the Second Protocol, the competent authorities of both Contracting States agree that juridical or economic double taxation of fringe benefits is occurring, the Government of New Zealand and the Government of Belgium shall without undue delay enter into negotiations with a view to amending the present Convention to resolve the matter."

Article XII

In case of divergence between the English, French and Dutch texts of the Convention (including the Protocol and this Second Protocol), the English text shall prevail.

Article XIII

Each Contracting State shall notify the other Contracting State of the completion of the procedures required by its laws for the bringing into force of this Second Protocol, which shall form an integral part of the Convention and the Protocol. The Second Protocol shall enter into force on the fifteenth day after the date of the later of these notifications and its provisions shall be effective:

(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 Second Protocol 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 Second Protocol enters into force;

(b) in Belgium:
  (i) in respect of all taxes due at source, on income credited or payable on or after 1 January in the calendar year immediately following that in which the Second Protocol enters into force;
  (ii) in respect of all taxes other than taxes due at source, on income of taxable periods ending on or after 31 December in the calendar year immediately following that in which the Second Protocol enters into force.

Article XIV

This Second Protocol shall remain in force as long as the Convention and the Protocol are applicable.

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

DONE in duplicate at Brussels, this 7th day of December 2009, in the English, French and Dutch languages, the three texts being equally authoritative.

For the Government of New Zealand:
Peter Kennedy
Ambassador

For the Government of the Kingdom of Belgium:
Didier Reynders
Minister of Finance

P G Millen,
Clerk of the Executive Council.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 18 October 1983.

Contents

Notes

1 General

This is a reprint of the Double Taxation Relief (Belgium) Order 1983. The reprint incorporates all the amendments to the order as at 5 August 2010, 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 (Belgium) Amendment Order 2010 (SR 2010/195)

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