



Double Taxation Relief (Japan) Revocation Order 2015

Jerry Mateparae, Governor-General

Order in Council

At Wellington this 13th day of April 2015

Present:

The Right Hon John Key presiding in Council

Pursuant to section BH 1 of the Income Tax Act 2007, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, makes the following order.

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Order

- 1 Title**
This order is the Double Taxation Relief (Japan) Revocation Order 2015.
- 2 Commencement**
This order comes into force on the 28th day after the date of its notification in the *Gazette*.
- 3 Revocation**
The Double Taxation Relief (Japan) Order 1963 (SR 1963/49) is revoked.

Michael Webster,
Clerk of the Executive Council.

Explanatory note

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

This order, which comes into force on the 28th day after the date of its notification in the *Gazette*, revokes the Double Taxation Relief (Japan) Order 1963 (the **principal order**).

The principal order gave effect to the 1963 Convention between New Zealand and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income (the **1963 Double Taxation Agreement**). The principal order is no longer needed because the 1963 Double Taxation Agreement ceased to have effect in all respects on 31 March 2015 (and has been replaced with a new double taxation agreement that was made on 10 December 2012 and came into effect from 1 January 2014).

Issued under the authority of the Legislation Act 2012.

Date of notification in *Gazette*: 16 April 2015.

This order is administered by the Inland Revenue Department.