



## **Double Tax Agreements (Hong Kong) Amendment Order 2018**

Hon Sir William Young, Administrator of the Government

### **Order in Council**

At Wellington this 9th day of July 2018

Present:

His Excellency the Administrator of the Government in Council

This order is made under section BH 1 of the Income Tax Act 2007 on the advice and with the consent of the Executive Council.

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### **Schedule**

**New Schedule 2 inserted**

## Order

### 1 Title

This order is the Double Tax Agreements (Hong Kong) Amendment Order 2018.

### 2 Commencement

This order comes into force on the 28th day after the date of its notification in the *Gazette*.

### 3 Principal order

This order amends the Double Tax Agreements (Hong Kong) Order 2011 (the **principal order**).

### 4 Clause 3 amended (Commencement of agreement)

- (1) In the heading to clause 3, after “**agreement**”, insert “**and protocols**”.
- (2) In clause 3, replace “the Schedule” with “Schedule 1”.
- (3) In clause 3, insert as subclause (2):
- (2) The protocol set out in Schedule 2 comes into force on the date referred to in Article 2 of that protocol as the date on which that protocol enters into force.

### 5 Clause 4 amended (Purposes)

- (1) In clause 4, replace “and protocol set out in the Schedule” with “set out in Schedule 1 and the protocols set out in Schedules 1 and 2”.
- (2) In clause 4, insert as subclause (2):
- (2) The protocol set out in Schedule 2 amends the agreement and protocol set out in Schedule 1.

### 6 Clause 5 amended (Arrangements to have effect)

In clause 5, replace “and protocol set out in the Schedule have effect according to the agreement and protocol” with “set out in Schedule 1 and the protocols set out in Schedules 1 and 2 have effect according to that agreement and those protocols” .

### 7 New Schedule 2 inserted

After the Schedule, insert as Schedule 2 the schedule set out in the Schedule of this order.

**Schedule**  
**New Schedule 2 inserted**

cl 7

**Schedule 2**

**Second Protocol to amend the Agreement between the Government  
of New Zealand and the Government of the Hong Kong Special  
Administrative Region of the People’s Republic of China for the  
Avoidance of Double Taxation and the Prevention of Fiscal Evasion  
with respect to Taxes on Income, signed at Auckland on  
1 December 2010 and the Protocol thereto**

cls 3–5

The Government of New Zealand and the Government of the Hong Kong Special Administrative Region of the People’s Republic of China,

Desiring to conclude a Second Protocol to amend the Agreement between the Government of New Zealand and the Government of the Hong Kong Special Administrative Region of the People’s Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Auckland on 1 December 2010 (hereinafter “the Agreement”) and the Protocol thereto (hereinafter “the Protocol to the Agreement”),

Have agreed as follows:

1. Paragraph 4 of the Protocol to the Agreement shall be deleted and replaced by the following:  
“With reference to Article 24:  
The New Zealand competent authority may disclose information to the Office of the Ombudsman in the investigation of complaints against the administrative actions of the New Zealand Inland Revenue Department.”
2. This Second Protocol, which shall form an integral part of the Agreement, shall, upon written notifications by both Contracting Parties of the completion of their respective required approval procedures, enter into force on the date of the later of these notifications.

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

DONE in duplicate in the Hong Kong Special Administrative Region of the People’s Republic of China on this 15 day of June 2017 and at Wellington on this 28th day of June 2017 in the English language.

For the Government of New Zealand	For the Government of the Hong Kong Special Administrative Region of the People's Republic of China
Hon Judith Collins	K C Chan

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*, gives effect to the Second Protocol to amend the Agreement between the Government of New Zealand and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (the **protocol**).

The protocol will come into force in accordance with Article 2 of the protocol.

The parties to the agreement will notify each other in writing, through the diplomatic channel, of the completion of their constitutional and legal procedures for the entry into force of the agreement. The date on which the protocol comes into force will be publicised on <http://taxpolicy.ird.govt.nz/tax-treaties>

### Regulatory impact assessment

The Inland Revenue Department produced a national interest analysis (which incorporates all elements of a regulatory impact assessment) to help inform the decisions taken by the Government relating to the contents of this instrument.

A copy of the national interest analysis can be found at <http://taxpolicy.ird.govt.nz/sites/default/files/tax-treaties/2018-nia-protocol-2-nz-hong-kong.pdf>

Issued under the authority of the Legislation Act 2012.  
Date of notification in *Gazette*: 12 July 2018.  
This order is administered by the Inland Revenue Department.