

New Zealand

A. Progress in the implementation of the minimum standard

New Zealand has 40 tax agreements in force, as reported in its response to the Peer Review questionnaire. Six of those agreements, the agreements with Australia, France, Japan, Poland, Samoa* and the United Kingdom, comply with the minimum standard.

New Zealand signed the MLI in 2017 and deposited its instrument of ratification on the 27 June 2018, listing 37 tax agreements. The MLI entered into force for New Zealand on 1 October 2018.

New Zealand is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁰⁹

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect. Other agreements listed under the MLI are expected to become compliant with the minimum standard by the end of 2019.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with New Zealand.

Summary of the jurisdiction response – New Zealand

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Australia	Yes	PPT alone	N/A	N/A	
2	Austria	No	N/A	Yes	N/A	
3	Belgium	No	N/A	Yes	N/A	
4	Canada	No	N/A	Yes	N/A	
5	Chile	No	N/A	Yes	N/A	
6	China (People's Republic of)	No	N/A	Yes	PPT alone	
7	Chinese Taipei*	No	N/A	No	N/A	
8	Czech Republic	No	N/A	Yes	N/A	
9	Denmark	No	N/A	Yes	N/A	
10	Fiji*	No	N/A	Yes	N/A	
11	Finland	No	N/A	Yes	N/A	
12	France	Yes	PPT alone	N/A	N/A	
13	Germany	No	N/A	Yes	N/A	
14	Hong Kong (China)	No	N/A	Yes	N/A	
15	India	No	N/A	Yes	N/A	
16	Indonesia	No	N/A	Yes	N/A	
17	Ireland	No	N/A	Yes	N/A	
18	Italy	No	N/A	Yes	N/A	
19	Japan	Yes	PPT and LOB	N/A	N/A	The treaty already contained

						an LOB and this is unaffected by the MLI
20	Korea	No	N/A	Yes	N/A	
21	Malaysia	No	N/A	Yes	N/A	
22	Mexico	No	N/A	Yes	N/A	
23	Netherlands	No	N/A	Yes	N/A	
24	Norway	No	N/A	Yes	N/A	
25	Papua New Guinea	No	N/A	Yes	N/A	
26	Philippines*	No	N/A	Yes	N/A	
27	Poland	Yes	PPT alone	N/A	N/A	
28	Russia	No	N/A	Yes	N/A	
29	Samoa*	Yes	PPT alone	N/A	N/A	
30	Singapore	No	N/A	Yes	N/A	
31	South Africa	No	N/A	Yes	N/A	
32	Spain	No	N/A	Yes	N/A	
33	Sweden	No	N/A	Yes	N/A	
34	Switzerland	No	N/A	Yes	N/A	
35	Thailand	No	N/A	Yes	N/A	
36	Turkey	No	N/A	Yes	N/A	
37	United Arab Emirates	No	N/A	Yes	N/A	
38	United Kingdom	Yes	PPT alone	N/A	N/A	
39	United States	No	N/A	No	N/A	Contains an LOB as per US treaty policy
40	Viet Nam	No	N/A	Yes	N/A	



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