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STATUTORY INSTRUMENTS

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**2008 No. 1793**

**The Double Taxation Relief and International Tax Enforcement  
(Taxes on Income and Capital) (New Zealand) Order 2008**

**Citation**

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Taxes on Income and Capital) (New Zealand) Order 2008.

**Double taxation arrangements to have effect**

2. It is declared that—

- (a) the arrangements specified in the Protocol set out in the Schedule to this Order which vary the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (New Zealand) Order 1984<sup>(1)</sup> have been made with the Government of New Zealand with a view to affording relief from double taxation in relation to income tax, corporation tax and capital gains tax and taxes of a similar character imposed by the laws of New Zealand;
- (b) those arrangements include provisions with respect to the exchange of information foreseeably relevant to the administration, enforcement or recovery of the taxes, and debts relating to the taxes, covered by the arrangements including, in particular, provisions about the prevention of fiscal evasion with respect to those taxes;
- (c) those arrangements also include provisions with respect to the assistance in the collection of taxes; and
- (d) it is expedient that those arrangements should have effect.

*Judith Simpson*  
Clerk of the Privy Council