

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. Twenty-seven of those agreements comply with the minimum standard.

New Zealand signed the MLI in 2017 and deposited its instrument of ratification on the 27 June 2018, listing its non-compliant agreements. The MLI entered into force for New Zealand on 1 October 2018. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

New Zealand indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with Austria, Germany and Norway.

New Zealand is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁰³

B. Conclusion

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

Summary of the jurisdiction response – New Zealand

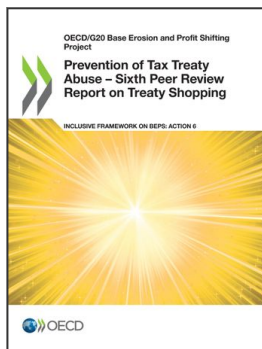
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Australia	Yes MLI		PPT
2	Austria	No	No	PPT
3	Belgium	Yes MLI		PPT
4	Canada	Yes MLI		PPT
5	Chile	Yes MLI		PPT
6	China (People's Republic of)	Yes other		PPT
7	Czechia	Yes MLI		PPT
8	Denmark	Yes MLI		PPT
9	Fiji*	No	Yes MLI	PPT
10	Finland	Yes MLI		PPT
11	France	Yes MLI		PPT
12	Germany	No	No	PPT
13	Hong Kong (China)	Yes MLI		PPT
14	India	Yes MLI		PPT
15	Indonesia	Yes MLI		PPT
16	Ireland	Yes MLI		PPT
17	Italy	No	Yes MLI	PPT
18	Japan	Yes MLI		PPT+LOB
19	Korea	Yes MLI		PPT

¹⁰³ For its agreements listed under the MLI, New Zealand is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

	Malaysia	Yes MLI		PPT
21	Mexico	No	Yes MLI	PPT
22	Netherlands	Yes MLI		PPT
23	Norway	No	No	PPT
24	Papua New Guinea	No	Yes MLI	PPT
25	Philippines	No	No	PPT
26	Poland	Yes MLI		PPT
27	Russian Federation	Yes MLI		PPT
28	Samoa	Yes other		PPT
29	Singapore	Yes MLI		PPT
30	South Africa	Yes MLI		PPT
31	Spain	Yes MLI		PPT
32	Sweden	No	Yes MLI	PPT
33	Switzerland	Yes other		PPT
34	Thailand	Yes MLI		PPT
35	Türkiye	No	Yes MLI	PPT
36	United Arab Emirates	Yes MLI		PPT
37	United Kingdom	Yes MLI		PPT
38	United States	No	No	D-LOB
39	Viet Nam	No	Yes MLI	PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Chinese Taipei*	No



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