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DOUBLE TAXATION CONVENTION WITH THE NETHERLANDS

PART I – INTRODUCTION

A double taxation convention has been concluded between the Kingdom of the Netherlands and New Zealand. The text of the convention has been published as a schedule to an Order-in-Council (SR 1981/43) and is available from Government Bookshops. The convention entered into force on 18 March 1981 with effect in New Zealand for any income year beginning on or after 1 April 1979. In the Netherlands it takes effect for taxable years and periods which commenced on or after 1 January 1979.

The convention is generally drafted in accordance with the 1977 OECD Model Double Taxation Convention on Income and Capital.

PART II – NOTES ON THE CONVENTION ARTICLE BY ARTICLE

Article 1 – Personal Scope

The convention applies to persons who are residents of one or both of the Contracting States.

Article 2 – Taxes Covered

The convention covers income tax (de inkomstenbelasting), wages tax (de loonbelasting), company tax (de vennootschapsbelasting) and dividend tax (de dividendbelasting) imposed by the Kingdom of Netherlands.

With regard to New Zealand, the convention covers income tax and excess retention tax but not bonus issue tax which is excluded in Protocol Item I.

Article 3 – General Definition

(1) "National" : Paragraph (1) (h)

The term "national" is used in paragraph (2) (c) and (d) of Article 4 in determining resident status. It is also used in Article 19 Government Service.

In New Zealand the term covers a citizen of New Zealand and any legal person, partnership and association under the law in force in New Zealand.

In the Netherlands the term covers any individual possessing the nationality of the Netherlands, any legal person, partnership and association under the law in force in the Netherlands.

(2) Undefined Terms : Paragraph (3)

This is a standard provision. Where a term is not defined it has the meaning applicable under the domestic law of the country applying the convention.

Article 4 – Resident

(1) Paragraph 1 defines the meaning of the term "resident of a state" (i.e., for the purposes of Article 1). In effect the defined term is a reference to the domestic law of each country. Whenever the term is used in the convention, the residence of the taxpayer must first be determined in accordance with this Article.

(2) Paragraph 2 sets out the tests to be applied to solve the problem of a dual resident individual. Dual residence arises when a taxpayer is resident in both countries by virtue of the domestic law of each country. For example, an individual may have his permanent home in State A, where his wife and children live, and consequently, he is deemed to be resident in that State under its domestic law. However, he has spent 6 months of the year in State B and for that reason he is deemed to be resident in that State under its domestic law. This conflict is resolved by the tests set out in paragraph 2 giving preference to the claim of State A. Protocol Item II deems an individual living aboard a ship without any residence in either State, to be a resident of the State in which the ship has its home harbour.

(3) Paragraph 3 sets out the rule to determine the case of a company or other legal person which is resident in both countries. Residence will be where the place of effective management of the enterprise is situated. In this respect New Zealand views the term "effective management" as meaning the practical day to day management, irrespective of where the overriding control is exercised.

(4) In applying the tests to dual residents it should be remembered that these tests apply only for the purposes of the tax convention. If the person **resident in New Zealand** (domestic law test) becomes for the purposes of the convention a "resident of the Netherlands" after the tests have been applied, this does **not** mean that he is a non-resident for all purposes of New Zealand tax law. For example he can never be subject to non-resident withholding tax, the reason being that although he is treated as a non-resident for certain purposes of the convention, he is still a resident under the New Zealand Income Tax Act. What it does mean is that he is entitled to any benefits granted by the convention to a "resident of the Netherlands". Thus, although not subject to withholding tax on, for example, New Zealand royalty income, he would still qualify for the 10 percent limitation in the convention.

Article 5 – Permanent Establishment

This Article defines the term "permanent establishment". This concept determines the right of a Contracting State to tax the profits of an "enterprise of the other state". Due to the inclusion of the words "includes especially" in paragraph 2, the examples cited as constituting a permanent establishment are by no means exhaustive.

The definition of "permanent establishment" is fairly standard but the following points should be noted:

Paragraph 3	A building site or construction or installation project constitutes a permanent establishment if it lasts for more than 12 months.
Paragraph 5 (a)	An enterprise shall be deemed to have a permanent establishment if it carries on supervisory activities for more than 12 months in connection with a construction, installation or assembly project.
Paragraph 5 (b)	Includes the use of substantial equipment or machinery for more than 12 months in the exploration, or the exploitation of, natural resources, or in activities connected with such exploration or exploitation.

Article 6 – Income from Real Property

This Article recognises the internationally accepted practice in relation to income from land and the exploitation of land or landed property. The Article also applies to such items as rents, natural resource royalties, farming profits, etc. The principle of the Article is that income from "real property" may be taxed in the country where the property is situated. "Real property" is not defined in our general law but the Article provides extensive definition. Ships and aircraft are specifically excluded from the term "real property".

The Article involves no change in current practice in relation to the income covered.

Article 7 – Business Profits

(1) This Article is in many respects a continuation of, and a corollary to, Article 5 on the definition of the concept of permanent establishment. Under Article 7 a Contracting State cannot tax the profits of an enterprise of the other Contracting State unless it carries on its business through a permanent establishment situated therein. If a permanent establishment exists the Article goes on to lay down a set of rules by reference to which the profits of the permanent establishment are to be calculated.

(2) Before dealing with the salient features of the Article some comment is warranted on the importance of paragraph 7. This is because reference to this Article and Article 5 will not always be necessary to determine the liability of the specific types of income. In effect paragraph 7 gives first preference to the other Articles in the convention. It follows that this Article will only be applicable to business profits which do not belong to the categories of income covered by the special Articles, and in addition, to dividends, royalties and interest which **specifically** come within the **circumstances** detailed in paragraph 6 of Articles 10 and 11 and paragraph 5 of Article 12, and consequently fall within Article 7.

(3) Paragraph 1 expresses the general rule that profits are taxable only in the country of residence unless the enterprise is engaged in business in the other country through a permanent establishment, in which case the other country may tax the profits of the permanent establishment.

It is important to note that only income attributable directly to the permanent establishment's operations can form part of the establishment's operations. This does not mean that income which is not directly attributable to the establishment's operations escapes liability for tax (see paragraph (2) above). For example, the restriction on the rate of tax imposed by paragraph 2 of Articles 10, 11 and 12, which concern dividend, interest and royalty payments respectively, would apply if such income did not arise from the permanent establishment's operations.

(4) Paragraph 2 contains the normal provision enabling arm's-length profits to be attributed to the permanent establishment if necessary.

(5) Paragraph 3 merely expresses the taxpayer's right to deduct from the profits of the permanent establishment the expenses incurred for the purposes of the permanent establishment, even if those expenses are incurred outside the country where the permanent establishment is situated.

(6) Paragraph 4 provides that where the profits to be attributed to a permanent establishment are determined, not on the basis of separate accounts or by making an estimate of arm's-length profit, but simply by apportioning the total profits of the enterprise by reference to various formulae, then such a method may continue to be employed provided it has been customary to adopt such a practice. Such a metnod differs from those envisaged in paragraph 2 of Article 7, since it contemplates not an attribution of profits on a separate enterprise footing, but an apportionment of total profits. However, in general the profits to be attributed to a permanent establishment should be determined by refererence to the establishment's accounts if these reflect the real facts. A method of allocation which is based on apportioning total profits is generally not as appropriate as a method which has regard only to the activities of the permanent establishment and should be used only where it has, as a matter of history, been customary in the past and is accepted by the Department and taxpayer as being satisfactory.

(7) Paragraph 5 precludes the attribution of profits to a permanent establishment by reason of merely purchasing activities carried on by the permanent establishment for the enterprise.

(8) Paragraph 6 provides that unless there are good and sufficient reasons to the contrary the profits attributed to a permanent establishment must be determined by the same method each year.

(9) Paragraph 7 : refer paragraph (2) above.

(10) The Protocol contains certain provisions which relate to this Article:

- Item III – This item was inserted at the request of the Netherlands. It is of no consequence as far as New Zealand is concerned, since New Zealand abides by the arm's-length principle and associated rules contained in Article 7.
- Item IV – The calculation of income and the incorporation of profits from life insurance is not subject to the provisions of this Article. Such income may be taxed in accordance with the domestic law of each country.

Article 8 – Shipping and Aircraft

(1) Under this Article profits from operating ships or aircraft in "international traffic" – defined in Article 3 (1) (g) – are to be taxed only in the country in which the place of effective management of the enterprise is situated.

International shipping and aircraft profits include income from:

(a) carriage of passengers and cargo;

(b) sale of passenger tickets on behalf of other enterprises;

(c) commercial advertising;

(d) charter fees (but refer paragraph (3) below).

(2) Due to the definition of "international traffic" exemption does not extend to profits derived from coastal traffic. Further, investment income of shipping and air transport enterprises is subject to the treatment ordinarily applied to that class of income, e.g., dividends derived would be subject to Article 10.

(3) Profits obtained from leasing a ship or aircraft on charter fully equipped, manned and supplied, whether or not the enterprise providing the ship or aircraft actually owns them, would be treated as profits from the operations of a ship or aircraft. However, the Article does not extend to profits from leasing a ship or aircraft on a bare boat charter basis **except** when it is an occasional source of income for an enterprise engaged in the international operation of ships or aircraft. Apart from this one exception, bare boat charter fees would normally be classified as business profits and consequently dealt with under Article 7.

Article 9 – Associated Enterprises

This is a standard Article enabling an arm's-length profit to be attributed to associated enterprises.

Article 10 – Dividends

(1) Paragraph 1 of the Article simply states that dividends may be taxed in the State of the recipient's residence.

(2) Paragraph 2 provides that the Contracting State from which the dividends are paid also has the right to tax, but the maximum rate of tax that can be imposed is not to exceed 15 percent of the gross amount of the dividends. New Zealand's domestic law is not, therefore, restricted as our withholding tax rate is 15 percent of the gross dividend. However, the 1980 Income Tax Amendment Act contains an amendment to the New Zealand domestic law by increasing the withholding tax rate to 30 percent of the gross dividend as from 1 April 1982. Therefore, in terms of the agreement New Zealand's taxing rights will be restricted to 15 percent of the gross dividend even though the rate under domestic law, as proposed, will be 30 percent.

(3) Paragraph 3 allows the competent authorities of the States to settle the mode of application of paragraph 2.

The Netherlands require certification by the New Zealand Inland Revenue Department that a person is a resident of New Zealand in terms of the convention before refunding tax overpaid or allowing companies to restrict the tax deducted. The Netherlands tax authorities have prepared the form "Inkomstenbelasting NR. 92 NZ" which is available from all district offices in New Zealand or in the Netherlands from the Ministry of Finance, Tax Service Organisation Department, The Hague. The form will be certified by the District Commissioner or District Officer concerned.

(4) Paragraph 4 provides that the restriction on tax in paragraph 2 shall not apply to the company paying the dividends.

(5) Paragraph 5 defines "dividends" for the purposes of the Article. The effect is that "dividends" has the meaning given to it by section 4 of the Income Tax Act 1976 with respect to New Zealand: in the case of the Netherlands it is income which is subject to dividend tax.

(6) Paragraph 6 concerns shares which are effectively connected with a permanent establishment. The paragraph merely provides that in the State of source the dividends are taxable as part of the profits of the permanent establishment there owned by the recipient, which is a resident of the other State, provided they are paid in respect of holdings forming part of the assets of the permanent establishment, or otherwise effectively connected with that establishment. In effect this relieves the State of source of the dividends from any limitations under the Article.

The rules set out above also apply where the recipient of the dividends has in the other State, for the purposes of performing any of the kinds of independent personal services mentioned in Article 14, a fixed base with which the holding in respect of which the dividends are paid is effectively connected.

At present these qualifications have no effect on the New Zealand tax position because our domestic law provides for a 15 percent final withholding tax in all cases on the gross payment and no agreement can extend the taxing rights under domestic law. However, in view of the change in the New Zealand domestic law, from 1 April 1982 the New Zealand tax on dividends paid in respect of shares effectively connected with a permanent establishment fixed base will be increased to a maximum rate of 30 percent, as against the 15 percent maximum applying under the convention, to "non-connected" dividends.

(7) Paragraph 7: The main effect of this paragraph is that it restricts the application of taxes on undistributed profits.

For example, New Zealand cannot impose excess retention tax on a privately controlled company which is a "resident of the Netherlands".

Article 11 – Interest

(1) Paragraph 1 affirms the taxing right of the State that the recipient of the interest is a resident of.

(2) Paragraph 2 also affirms the taxing right of the State in which the interest arises, but the maximum rate of tax that can be imposed is not to exceed 10 percent of the gross amount of the interest. New Zealand's tax is therefore limited to 10 percent on gross interest paid to residents of the Netherlands instead of the usual 15 percent.

(3) Paragraph 3 exempts from tax, interest if it is paid to the other State or to any agency or any instrumentality (including a financial institution) wholly owned by the other State, or to the Central Bank of the Netherlands or to the Reserve Bank of New Zealand.

Item VIII of Protocol excludes the Bank of New Zealand from exemption.

(4) Paragraph 4 allows the competent authorities to settle the mode of application of paragraphs 2 and 3.

(5) Paragraph 5 defines "interest" for the purposes of the Article. Penalty charges are excluded from the term as is income which would, because of a State's domestic law, be classified as a dividend. Therefore, in New Zealand, for example, interest received by debenture holders under debentures to which section 192 or 195 of the Income Tax Act 1976 applies, would be dealt with under the dividend Article.

(6) Paragraph 6 provides that in the State of source, interest is taxable as part of the profits of the permanent establishment there, owned by a resident of the other State, **provided** the interest is paid in respect of debt-claims forming part of the assets of the permanent establishment or otherwise effectively connected with that establishment. In effect this paragraph relieves the State of source of the interest from any limitation under the Article.

This qualification ties in with the New Zealand domestic law, which provides that if a non-resident has a fixed establishment in New Zealand, then interest derived is not subject to non-resident withholding tax but is to be assessed on an annual basis. (See Section 310 of the Income Tax Act 1976.)

The rules set out above also apply where the recipient of the interest, has in the other State, for the purpose of performing any of the kinds of independent personal services mentioned in Article 14, a fixed base with which the debt-claim in respect of which interest is paid is effectively connected.

(7) Paragraph 7 is a source rule and precludes argument as to the source of the interest.

The paragraph also deals with interest arising through a permanent establishment or fixed base. Where a loan was contracted for the requirements of that establishment and the interest is borne by the latter, the paragraph determines that the source of the interest is in the Contracting State in which the permanent establishment is situated, leaving aside the place of residence of the owner of that establishment or base.

(8) Paragraph 8 is an anti-avoidance provision to ensure that only a reasonable interest payment is taxed at the reduced rate specified in the convention.

Article 12 – Royalties

(1) Paragraph 1 affirms the taxing right of the State in which the recipient of the royalties is a resident.

(2) Paragraph 2 also affirms the taxing right of the State in which the royalty arises, but the maximum rate of tax that can be imposed is not to exceed 10 percent of the gross amount of the royalty. Again New Zealand's domestic law is restricted as our withholding tax rate is 15 percent.

(3) Paragraph 3 allows the competent authorities to settle the mode of application of paragraph 2.

(4) Paragraph 4 defines "royalties" for the purposes of the Article. The term includes lump sum payments and certain rents. However, variable or fixed payments for the working of mineral deposits or other natural resources do not fall within the defined term as they are governed by Article 6. Although all royalties and know-how payments (whether lump sum or not) are covered, the following should be noted:

- Payments for the use of industrial, commercial or scientific **equipment** are royalties as defined. However, due to Item IX (a) of the Protocol such payments are treated as royalties only if they are "based on production, sales, performance, or any other similar basis related to the use of the said equipment". Where this is not the case, the payment is deemed to be profits of an enterprise to which the provisions of Article 7 apply.

- Likewise, payments for information concerning industrial, commercial or scientific **experience** come within the definition of royalties. However, Item IX (b) of the Protocol negates the application of Article 12 if the payments received are for technical, consultant or supervisory **services**. In such cases the provisions of Article 7 or Article 14 apply.

- If a payment is made in the form of rent rather than on a royalty basis and the payment comes within the term "royalties", then the 10 percent maximum rate on gross applies. However, rental payments do not constitute royalties under our domestic law and there is, therefore, no non-resident withholding tax applicable. Payments of this nature will be subject to an annual assessment on the net amount after expenses, and if the tax so levied exceeds 10 percent of the gross rental, a rebate will be given by virtue of the convention to bring the tax down to 10 percent of gross.

(5) Paragraph 5: The comments relating to paragraph 6 of the Dividend Article apply equally here, except that New Zealand's domestic law in relation to royalties, provides for a withholding tax rate of 15 percent final on cultural royalties or where the aggregate annual royalty payment does not exceed $1,000, and minimum final in all other cases.

(6) Paragraph 6 and 7: The comments in paragraphs 7 and 8 respectively of the Interest Article apply equally here.

Article 13 – Income from Alienation of Property

(1) Paragraph 1 concerns income or gains derived from the alienation of **real** property. Income from such alienation may be taxed in the State where the property is situated. For example, if a resident of the Netherlands sells at a profit a real property situated in New Zealand, the profit can be taxed in New Zealand if the New Zealand domestic law pemits that taxation.

(2) Paragraph 2 deals with income or gains derived from the alienation of **personal** property forming part of the business property of a permanent establishment or pertaining to a fixed base used for the performing of independent personal services. This may be taxed in the State where the permanent establishment or fixed base is situated.

(3) Paragraph 3 provides that income or gains from the alienation of ships or aircraft operated in international traffic are taxable only in the State where the effective management of the enterprise is situated.

(4) Paragraph 4 stipulates that any income or gains from any property not covered by the Article is to be taxable only in the State in which the alienator is a resident.

(5) Paragraph 5 contains provision for a State to tax income or gains from the alienation of shares in a company for a period of five years after the individual recipient of the income has ceased to be a resident of that State. This is a measure against tax avoidance inserted at the Netherlands request.

Article 14 – Independent Personal Services

(1) This Article concerns income from professional services (i.e., independent personal services) as distinct from income from dependent personal services (e.g., remuneration such as salary or wages) which is dealt with separately under Article 15. Income from independent personal services is to be treated in much the same way as "business profits", that is, taxable only in the country of residence, unless attributable to a fixed base regularly available to the taxpayer in the other State. The term "fixed-base" is intended to cover a centre of activity of a fixed or permanent character, for instance, a doctor's consulting room or the office of an architect or lawyer.

(2) The Article does not apply to artistes and athletes who are dealt with under Article 17.

Article 15 – Dependent Personal Services

(1) Paragraph 1 states the general rule that personal services performed by a resident of one of the Contracting States may be taxed in the other Contracting State only if the services are performed in the other Contracting State.

(2) Paragraph 2 states the case where exemption will be given by the State visited. The main requirements are that:

- the visit does not exceed 183 days in the aggregate in the income year,
- the remuneration is paid by an employer not resident in that State,
- the remuneration is not borne by a permanent establishment or fixed base which the employer has in that State.

Initially New Zealand PAYE tax will be required to be deducted from the remuneration paid but will be refunded at the time of departure provided the requirements of the Article are fully met. In this respect a certificate must be obtained, by the person seeking exemption, from the Netherlands tax authorities which certifies that that person is a resident of the Netherlands for the purposes of Netherlands tax.

(3) Paragraph 3 provides that remuneration derived from employment aboard a ship or aircraft operating in international traffic may be taxed in the State in which the place of effective management of the shipping or airline enterprise is situated.

This means that if the place of effective management of the enterprise is in the Netherlands then the Netherlands has the right to tax the remuneration derived by the employee. New Zealand would allow credit for any Netherlands tax on such remuneration if derived by a New Zealand resident.

Article 16 – Directors' Fees and other Remuneration

Under Netherlands commercial law there are two types of Directors, viz., Bestuurder (Manager) and Commissaris (Director). There is only one contract to cover both fees and other remuneration, and the two are not separable. Therefore this article covers both directors' fees and directors remuneration. In other circumstances the latter would normally fall under Article 15 Dependent Personal Services.

Article 17 – Artistes and Athletes

(1) Paragraph 1 enables the State in which the entertainer or athlete is performing the services to tax the income derived from these personal activities.

(2) Paragraph 2 deals with the situation where income for the performance of an entertainer or athlete is not paid or paid in full to the entertainer or athlete himself, but to another person. The paragraph permits the State in which the performance is given to impose a tax on the profits diverted from the income of the entertainer or athlete to the enterprise where, for instance, the entertainer or athlete has control over or rights to the income thus diverted, or has obtained or will obtain some benefit directly or indirectly from that income. Without this paragraph the State where the services are being performed would in such cases, be unable to tax:

(a) because it would not be personal service income to the entertainer, and

(b) in the absence of a permanent establishment the payments could not be taxed as business profits in the hands of the other person.

Article 18 – Pensions

(1) Paragraph 1 gives the state of **residence** exclusive rights to tax pensions where they are paid in consideration of past employment. However, this rule is subject to Article 19 (2), wherein Government pensions paid in respect of services rendered and social security pensions need to be paid to an individual who is both a resident **and** a national of the other State, for the exclusive rights of the State of residence to apply. (See definition of "national" in Article 3.) This means that a Netherlands Government pension paid to a resident of New Zealand may also be taxed in the Netherlands if the individual is not also a national of New Zealand. Protocol Item X restricts the term "pensions and other similar remuneration" to include only periodical payments.

(2) Paragraph 2 defines annuity.

Article 19 – Government Service

(1) This Article deals with remuneration paid to an individual in respect of services rendered to a State or political subdivision or local authority.

(2) Paragraph 1 provides for two situations:

- Remuneration paid by a State in respect of services rendered to it by an individual, may be taxed in that State.
- However, such remuneration shall be taxed exclusively in the other State if the services are rendered in that State by an individual who is a resident of that State, **and** who is also a national of that State or did not become a resident of that State solely for the purposes of rendering those services.

The second situation can be illustrated as follows:

Remuneration paid by the Netherlands Government for services rendered in New Zealand by an individual who is a resident and national of New Zealand shall be taxed exclusively in New Zealand. This is still the position even though the individual, although a national of New Zealand, did become a resident of New Zealand for the purposes of rendering those services for the Netherlands Government.

(3) Paragraph 2 deals with Government pensions including social security pensions. (See explanation to Article 18 in this supplement.)

(4) Paragraphs 1 and 2 do not apply if the services are performed in connection with business carried on by the State, or one of its political subdivisions or local authorities, paying the remuneration. Under paragraph 3 the ordinary rules apply: Article 15 for wages and salaries, Article 16 for directors' fees and Article 18 for pensions.

Article 20 – Professors and Teachers

(1) Under paragraph 1, a Netherlands teacher or professor is exempt from New Zealand tax on his income from carrying out teaching or scientific research in New Zealand if:

- he visits New Zealand for not more than two years;
- he is or was a resident of the Netherlands immediately before visiting New Zealand;
- his visit is solely for the purpose of teaching or scientific research.

The same rules apply conversely to a resident of New Zealand visiting the Netherlands for the same purpose.

(2) Paragraph 2 sets out the condition that for paragraph 1 to apply the research must be undertaken in the public interest and not for the private benefit of a specific person or persons.

Article 21 – Students

This Article exempts from New Zealand tax, maintenance, education or training payments received here from overseas by a student or business apprentice from the Netherlands. Note:

- The student or apprentice must have been a resident of the Netherlands immediately before he comes to New Zealand.
- He must be in New Zealand **solely** for the purpose of his education or training.
- The payments must be made from sources outside New Zealand.
- There is no time limit on the period spent in New Zealand.
- The exemption is restricted to the payments mentioned, i.e., for maintenance.

The converse applies to a New Zealand student or apprentice going to the Netherlands.

Article 22 – Elimination of Double Taxation

This Article contains the normal rules whereby each State gives credit for the other State's tax when assessing its residents on income derived from sources in the other State. It should be noted that the credit provisions in the Article are subject to the domestic law of each country.

Article 23 – Mutual Agreement Procedure

Article 24 – Exchange of Information

These are standard articles and require no additional comment.

Article 25 — Diplomatic and Consular Privileges

(1) The aim of this Article is to ensure that diplomatic agents or consular officers shall, under the convention, receive no less favourable treatment than that to which they are entitled under international law or under special international agreements. Paragraph 2 establishes that the sending State is to be the State of residence for members of diplomatic or consular missions provided they are regarded as residents under the domestic law of that State.

(2) Paragraph 3 ensures that international organisations, organs or officials, or members of a diplomatic mission of a third State, who are liable in one of the Contracting States in respect only of income from sources therein, shall not have the benefit of the convention.

Article 26 — Territorial Extension

This is a standard article and requires no further comment.

Article 27 — Entry into Force

This Article provides that the convention will take effect in New Zealand for any income year which commenced on or after 1 April 1979 and in the Netherlands for taxable years and periods which commenced on or after 1 January 1979.

Article 28 — Termination

This Article sets out the procedure if either State wishes to terminate the convention. Unless notice of termination is given in accordance with the Article the convention continues indefinitely.

Protocol

The Protocol deals with those items where some further explanation is required of points not covered in the Article concerned. The main points are explained earlier in this supplement on an Article by Article basis.

MORE INFORMATION

If you would like more information or help, call or write to your nearest Inland Revenue Office.

The address and telephone number of your nearest office is shown in your telephone directory.

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