



THIRD PROTOCOL TO THE AGREEMENT BETWEEN THE
GOVERNMENT OF NEW ZEALAND AND THE
GOVERNMENT OF THE REPUBLIC OF FIJI
FOR THE AVOIDANCE OF DOUBLE TAXATION AND
THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME

The Government of New Zealand and the Government of the Republic of Fiji,

Desiring to conclude a Third Protocol to the Agreement between the Government of New Zealand and the Government of the Republic of Fiji for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income done at Wellington on 27 October 1976 (hereinafter referred to as "the Agreement"),

Have agreed that the following provisions shall form an integral part of the Agreement:

Article 1

Subject to Article 21 of the Agreement, a New Zealand resident deriving income from Fiji, being income referred to in paragraph (2) of Article 20 of the Agreement, shall not be entitled to the benefit of paragraph (3) of Article 20 where the competent authority of New Zealand considers, after consultation with the competent authority of Fiji, that the benefit is inappropriate, having regard to:

- a) whether any arrangements have been entered into by any person for the purpose of taking advantage of paragraph (3) of Article 20 for the benefit of that person or any other person;

- b) whether any benefit accrues or may accrue to a person who is neither a New Zealand resident nor a Fiji resident;
- c) the prevention of fraud or the avoidance of the taxes to which the Agreement applies;
- d) any other matter which either competent authority considers relevant in the particular circumstances of the case, including any submissions from the New Zealand resident concerned.

Article 2

Article 1 of this Third Protocol shall apply to income derived on or after 1 March 1994.

Article 3

1. The Contracting States shall notify each other through diplomatic channels that the constitutional requirements for the entry into force of this Third Protocol have been complied with.
2. This Third Protocol shall enter into force on the date of the later of the notifications referred to in paragraph (1) of this Article.

DONE at Suva..... in duplicate this 14th day
of April..... 1994 in the English language.



FOR THE GOVERNMENT OF
NEW ZEALAND



FOR THE GOVERNMENT OF
THE REPUBLIC OF FIJI

Initialled at officials level on 16 December 1993:

On behalf of the New Zealand
delegation

On behalf of the Fiji
delegation

D R Henry
Commissioner of Inland
Revenue
(New Zealand)

S T Mailekai
Commissioner of Inland
Revenue
(Fiji)