



3 November 2023

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 16 October 2023. You requested:

*NZ's DTAs with France, Italy, Norway and Turkey do not appear to have a non-discrimination article but do have a requirement to negotiate on including one should NZ enter into a DTA with an NDA. My questions:*

- 1) *Has NZ notified the relevant counter-party of a subsequent DTA being entered into with an NDA?*
- 2) *Has any negotiation to include one been undertaken?*
- 3) *What is NZ's position on the inclusion of an NDA and its form for future negotiations?*

### **Question 1**

Inland Revenue has no record of having notified France or Italy of a subsequent double tax agreement (DTA) being entered into with a non-discrimination article (NDA). The DTA with Turkey already has an NDA. Inland Revenue has discussed an NDA, among other issues, with Norway.

New Zealand's general position is that countries can approach us if they consider the most favoured nation clause has been triggered and negotiating the addition of an NDA is a matter of priority for them.

### **Question 2**

New Zealand engaged in negotiations with Norway, but these did not result in an update to the existing treaty.

New Zealand is willing to renegotiate with treaty partners when a most favoured nation clause is triggered. However, we usually undertake negotiations about more than one issue at a time.

### **Question 3**

The NDA forms part of the OECD's model tax agreement. The provisions in our existing DTAs reflect the outcomes of negotiations with bilateral partners. New Zealand expects to discuss the NDA in future negotiations as part of the process of concluding a DTA. New Zealand negotiates NDAs on a case-by-case basis, the same as other articles.

As you may know, signed DTAs are publicly available. You can find links to DTAs and other tax treaties on Inland Revenue's tax policy website ([taxpolicy.ird.govt.nz](https://taxpolicy.ird.govt.nz)), or at [Tax treaties \(ird.govt.nz\)](https://ird.govt.nz/treaties)

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Thank you for your request. I trust that the information provided is of assistance to you.

Yours sincerely



Angela Graham  
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