Inland Revenue
Te Tari Taake

NEW LEGISLATION > ORDER IN COUNCIL COMMENTARY

Double Tax Agreements (Republic of Croatia) Order 2026

SL 2026/236

Issued: 24 September 2026

This Order in Council implements into New Zealand law a new double tax agreement between New Zealand and the Republic of Croatia. This Order in Council comes into force on 24 September 2026.

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Double Tax Agreements (Republic of Croatia) Order 2026 – Order in Council commentary

The document is available at https://www.taxpolicy.ird.govt.nz/publications/2026/oic-sl-2026-236

Order

Section BH 1 of the Income Tax Act 2007

These regulations, which come into force on 24 September 2026, implement, into New Zealand law, the *Agreement between New Zealand and the Republic of Croatia for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance*. The Agreement itself will come into force following an exchange of diplomatic notes, with it taking effect according to the Agreement's provision after that.

Background

New Zealand has a network of 41 double tax agreements (DTAs). DTAs are designed to reduce double taxation, increase certainty and minimise other tax impediments to cross-border economic activity and investment.

On 3 December 2024, New Zealand signed the *Agreement between New Zealand and the Republic of Croatia for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance* (the Croatian DTA).

A key reason for negotiating the Croatian DTA was that Croatia is a member of the European Union (EU), and New Zealand has negotiated a Free Trade Agreement (FTA) with the EU. DTAs can help maximise the benefits of FTAs. Croatia is also an accession candidate of the Organisation for Economic Co-operation and Development (OECD), of which New Zealand is a member of. The OECD expressly recommends DTAs be negotiated between its members. The presence of a sizeable Croatian community in New Zealand was another factor supporting the negotiation of the DTA.

Effective date

The Double Tax Agreements (Republic of Croatia) Order 2026 entered into force on 24 September 2026. The DTA will enter into force through the exchange of diplomatic notes between Croatia and New Zealand. The provisions of the DTA will take effect as per the agreed terms in the text.

Further information

The new Order in Council can be found at:

[Double Tax Agreements (Republic of Croatia) Order 2026 | New Zealand Legislation]

The Select Committee report, including the National Interest Analysis on the Croatian DTA, can be found at:

International treaty examination of the Double Taxation Agreement between New Zealand and Croatia