

SECOND PROTOCOL TO AMEND THE AGREEMENT BETWEEN THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE'S REPUBLIC OF CHINA AND THE GOVERNMENT OF NEW ZEALAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, SIGNED AT AUCKLAND ON 1 DECEMBER 2010 AND THE PROTOCOL THERETO

The Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of New Zealand,

Desiring to conclude a Second Protocol to amend the Agreement between the Government of the Hong Kong Special Administrative Region of the People's Republic of China and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Auckland on 1 December 2010 (hereinafter "the Agreement") and the Protocol thereto (hereinafter "the Protocol to the Agreement"),

Have agreed as follows:

1. Paragraph 4 of the Protocol to the Agreement shall be deleted and replaced by the following:

“With reference to Article 24:

The New Zealand competent authority may disclose information to the Office of the Ombudsman in the investigation of complaints against the administrative actions of the New Zealand Inland Revenue Department.”

2. This Second Protocol, which shall form an integral part of the Agreement, shall, upon written notifications by both Contracting Parties of the completion of their respective required approval procedures, enter into force on the date of the later of these notifications.

IN WITNESS WHEREOF, the undersigned, duly authorised thereto, have signed this Second Protocol.

DONE in duplicate at [.....] on this [.....] day of [.....] [20..] and in the Hong Kong Special Administrative Region of the People’s Republic of China on this [.....] day of [.....] [20..] in the English language.

For the Government of
the Hong Kong Special Administrative
Region of the People’s Republic of China

For the Government of
New Zealand