

New Zealand

Items	Contents
Competent Authority	<p>Double taxation cases and exchange of information: <i>Mr. John Nash</i> Chief Advisor (International Audit), International Audit, Inland Revenue Department, P O Box 2198, Wellington. Tel: 64 4 802 7290, Fax: 64 4 802 7206</p> <p>Treaty interpretation and treaty other issues: <i>Mr. Robin Oliver</i> General Manager (Policy Advice), Inland Revenue Department, P O Box 2198, Wellington. Telephone: 64 4 474 7113 Fax: 64 4 474 7006</p>
Organization	<p>MAPs and APAs</p> <ul style="list-style-type: none"> - Administrative matters : International Audit Unit (“IAU”) in IRD. - Policy direction on MAP & APAs, treaty negotiation : Policy Advice Division (“PAD”) in IRD.
Scope of MAP & MAP APA	<ul style="list-style-type: none"> - Relief of double taxation (IAU). - Application or interpretation of particular tax treaty (PAD).
Domestic guidelines & administrative arrangements	<p>MAP and APA procedures : general guidance in IRD Tax Information Bulletin : Vol 12, No. 10 (October 2000) – Appendix : Transfer Pricing Guidelines. New Zealand has an administrative agreement with Australia in respect of bilateral APAs.</p>
Time for filing	<p>MAP : Time limit varies depending on respective double tax conventions. APA : No time limit specified.</p>
Form of request	<p>MAP : No specific form. APA : No specific form.</p>
Documentation requirement	<p>MAP: - Position paper setting out the facts of the case (including taxes concerned, years of assessment and tax authorities involved) and the opinions on the issues arising (nature of the taxation not in accordance with the tax treaty and the arguments of the other tax authorities).</p> <p>APA: - Application setting out details of the parties, income tax years covered, cross-border associated party transactions, proposed transfer pricing methodologies, critical assumptions and annual compliance reports.</p>
User fees	<p>MAP: None APA: - Travel-related expenses (air fare & lodging) necessary to conduct site visits and negotiate with other taxation authorities. - Independent expert fee if required.</p>
Tax collection / penalty / interest	<p>No specific provisions. General rules apply.</p>
Other dispute resolution mechanisms	<p>None.</p>

Government Website	http://www.ird.govt.nz
---------------------------	---