

Article 28 – Reservations

Reservation Formulated for Scope of Arbitration

Pursuant to Article 28(2)(a) of the Convention, New Zealand formulates the following reservations with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

New Zealand reserves the right to exclude from the scope of Part VI (Arbitration) any case involving the application of New Zealand's general anti-avoidance rule contained in section BG 1 of the Income Tax Act 2007. Any subsequent provisions replacing, amending or updating these anti-avoidance rules would also be included in this reservation. New Zealand shall notify the Depository of any such subsequent provisions.

New Zealand reserves the right to exclude from the scope of Part VI (Arbitration) any case involving the application of anti-avoidance rules concerning the avoidance of a permanent establishment in New Zealand. Any subsequent provisions replacing, amending or updating these anti-avoidance rules would also be included in this reservation. New Zealand shall notify the Depository of any such provisions.