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**TECHNICAL**

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**Direct Taxation**

**[DOUBLE TAXATION RELIEF \(NEW ZEALAND\) \(AMENDMENT\) ORDER 2015 \[P.U. \(A\) 208/2015\]](#)**

The above [Order](#) was gazetted on 8 September 2015. The Schedule in the Order contains the Third Protocol (the Protocol) to the Double Taxation Agreement between Malaysia and New Zealand (the DTA) which amends the DTA by deleting Article 22 of the DTA and substituting it with a new Article 22.

**Article 22 of the DTA**

Article 22 of the DTA relates to exchange of information between the contracting states.

The new Article 22 is wider in scope than the deleted Article with regards to the sources of information, the purposes for exchange of information, and the taxes covered by this Article (under which exchange of information is authorized). (Refer to paragraphs 1, 2 and 3 of Article 1 of the Protocol.)

Also of significance are the provisions of paragraphs 4 and 5 which set limitations to each contracting state's right to decline to carry out its obligation to provide information requested for under Article 22 of the DTA. These are briefly summarized below:

Paragraph	Summary
4	A contracting state's obligation to supply information requested by the other contracting state is subject to limitations set out in paragraph 3 of Article 1 of the Protocol, but in no way can these limitations be construed to permit the contracting state to decline to supply information solely because it has no domestic interest in such information.
5	The provisions of paragraph 3 (mentioned above) cannot be construed to permit a contracting state to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or fiduciary capacity or because it relates to ownership interests in a person.

**Entry into force (Article 2 of the Protocol)**

The contracting states must notify each other through diplomatic channels that constitutional requirements for entry into force of the Protocol have been complied with. The Protocol will enter into force on the date of the later of the notifications mentioned earlier, and will be applicable to requests made on or after that date with regard to tax years beginning on or after 1 January following entry into force.

Members may read the Order in full at the official website of [Attorney-General's Chambers](#)

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