



Australian Government

The Treasury

13 October, 2009
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Committee Secretary
Joint Standing Committee on Treaties
Department of House of Representatives
PO Box 6021
Parliament House
CANBERRA ACT 2600

Dear Mr Brown

**CONVENTION BETWEEN AUSTRALIA AND NEW ZEALAND FOR THE AVOIDANCE OF DOUBLE TAXATION
WITH RESPECT TO TAXES ON INCOME AND FRINGE BENEFITS AND THE PREVENTION OF FISCAL EVASION
(PARIS, 26 JUNE 2009)**

I wish to make a correction to the response that I provided to the Committee at the public hearing on 7 September 2009 regarding the treatment of Commonwealth superannuation pensions under the proposed tax treaty with New Zealand.

While the possibility of New Zealand providing an equivalent 10 per cent rebate was discussed during negotiations, in view of the administrative difficulties of providing such a rebate, Article 18 of the final treaty text does not, in fact, require New Zealand to provide such a rebate to New Zealand resident recipients of those pensions.

I apologise for this error in my response to the Committee.

Yours sincerely

A handwritten signature in cursive script that reads "L. Redman".

Lyn Redman
Senior Adviser, Tax Treaties Unit
International Tax and Treaties Division