

Office of the Commissioner

National Office 55 Featherston Street PO Box 2198 Wellington 6104 New Zealand

Telephone: 04 890 1846 Facsimile: 04 978 1627

9 February 2018

Mr Clifford fyi-request-7224-361c9c64@requests.fyi.org.nz

Dear Mr Clifford

Thank you for your request under the Official Information Act 1982, in which you requested the following:

... a copy of the current Memorandum of Understanding (MoU) document which specifically handles the functioning of Article 25A in Double Taxation Relief (United Kingdom) Amendment Order 2008, or, if this is superseded, then the MoU applicable (for UK) to Section II of Double Tax Agreements (Mutual Administrative Assistance) Order 2013.

We received your request on 7 February 2018 and will respond by 7 March 2018.

Yours sincerely

Kerryn McIntosh-Watt

Manager, Government and Executive Services