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7 March 2018

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

Dear Mr Clifford

Thank you for your request made under the Official Information Act 1982 (OIA), which Inland Revenue received on 7 February 2018. You requested:

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handles the functioning of Article 25A in Double Taxation Relief (United Kingdom) Amendment Order 2008, or, if this is superseded, then the MoU applicable (for UK) to Section II of Double Tax Agreements (Mutual Administrative Assistance) Order 2013.

Please find attached a copy of the *Arrangement between the Competent Authorities of The United Kingdom and New Zealand concerning the Mode of Application of Article 25A of the Convention for the Avoidance of Double Taxation (Memorandum of Understanding)*, dated 15 March 2010.

Please note that the contact name for the United Kingdom in the *Memorandum of Understanding* has been withheld at the request of our colleagues at Her Majesty Revenue and Customs.

The threshold amounts have been withheld under section 18(c) of the OIA, as releasing this information would be contrary to the provisions of a specified enactment, namely section 81 of the Tax Administration Act 1994. This information is tax secret and can only be disclosed if an exception to secrecy applies and the Commissioner exercises her discretion to release the information. I have considered the relevant exceptions in section 81 and none apply in this case.

If you disagree with my decision, under section 28(3) of the OIA, you have the right to ask the Ombudsman to review my decision. The office of the Ombudsman can be contacted at PO Box 10152, The Terrace, Wellington, 6143.

Alternatively, you may have the decision reviewed by an Inland Revenue review officer. You can still ask for a review by the Ombudsman if you are not satisfied with the department's internal review. To ask for an internal review, please write to the Commissioner of Inland Revenue at PO Box 2198, Wellington, 6140.

Thank you for your request. I trust that the information provided is of assistance to you.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Anu Anand', written in a cursive style.

Anu Anand (Ms)
Strategy and Intelligence Manager
International Revenue Strategy
Competent Authority

Attached
Memorandum of Understanding dated 15 March 2010