NEW ZEALAND
FOREIGN AFFAIRS & TRADE
Manatū Aorere

International Treaties List

A list of treaties New Zealand is currently involved in negotiating, concluding, ratifying or amending.

May 2026

Contents

Aviation

Agreement between the Government of the Republic of South Africa and the Government of New Zealand on Air Services

Treaty Type
Bilateral/Plurilateral

Responsible Department
Transport

Subject and Purpose
Provide for air services between New Zealand and South Africa.

Negotiation Status
Negotiations concluded. Awaiting signature. This Agreement enhances upon, and will replace, the Agreement between the Government of New Zealand and the Government of the Republic of South Africa on Air Services done at Cape Town on 19 August 1997.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from South Africa.

Impacts on stakeholders
Consultation with interested stakeholders took place ahead of the negotiations.

Signed
No

Legislation Required
No

Ratification Required
No

Agreement on Air Transport between the Portuguese Republic and New Zealand

Treaty Type
Bilateral/Plurilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Portugal, including code-share services.

Negotiation Status
Negotiations concluded. Awaiting signature.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Portugal.

Impacts on stakeholders
Little or no impact.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of Nepal and the Government of New Zealand

Treaty Type
Bilateral/Plurilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Nepal, including code-share services.

Negotiation Status
Negotiations concluded. Awaiting signature and receipt of a Nepali text for verification.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Nepal.

Impacts on stakeholders
Little or no impact.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of Angola

Treaty Type
Bilateral/Plurilateral

Responsible Department
Transport

Subject and Purpose
Provides for air services between New Zealand and Angola.

Negotiation Status
Negotiations have not yet begun.

Impacts on Māori
No particular impact.

Impacts on stakeholders
No particular impact.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Dominican Republic

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
Provide for air services between New Zealand and the Dominican Republic.

Negotiation Status
Negotiations concluded. Awaiting signature.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Dominican Republic.

Impacts on stakeholders
Stakeholders have been consulted.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Federal Democratic Republic of Ethiopia

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Ethiopia.

Negotiation Status
The text of the Agreement has been largely negotiated. Officials have been in contact concerning finalisation of the text.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Ethiopia.

Impacts on stakeholders
Consultation with interested private sector companies has been undertaken.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Federal Republic of Nigeria

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Nigeria, including code-share services.

Negotiation Status
Negotiations concluded. Awaiting signature.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Nigeria.

Impacts on stakeholders
No impact.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Islamic Republic of Pakistan

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Pakistan, including code-share services.

Negotiation Status
Negotiations have concluded, but some aspects of the agreement are under reconsideration.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Pakistan.

Impacts on stakeholders
Little or no impact.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Kingdom of Saudi Arabia

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Saudi Arabia.

Negotiation Status
Signed but not yet in force. Awaiting an Exchange of Letters indicating both parties have completed the necessary domestic processes to bring the Agreement into force.

Impacts on Māori
No particular impact, but Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Saudi Arabia.

Impacts on stakeholders
Consultation with interested private sector companies has been undertaken.

Signed
Yes

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Oriental Republic of Uruguay

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Uruguay.

Negotiation Status
Signed but not yet entered into force. Awaiting an Exchange of Letters indicating both parties have completed the necessary domestic processes to bring the Agreement into force.

Impacts on Māori
No particular impact on Māori, but Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Uruguay.

Impacts on stakeholders
Consultation with interested private sector companies has been undertaken.

Signed
Yes

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Republic of Botswana

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
Provide for air services between New Zealand and Botswana.

Negotiation Status
Negotiations concluded. Awaiting signature.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Botswana.

Impacts on stakeholders
Stakeholders have been consulted.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Republic of Colombia

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Colombia.

Negotiation Status
Signed, but awaiting entry into force.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Colombia.

Impacts on stakeholders
Consultation with interested private sector companies has been undertaken.

Signed
Yes

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Republic of Ecuador

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
Provide for air services between New Zealand and Ecuador.

Negotiation Status
Signed, awaiting the completion of parties' domestic procedures for entry into force.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Ecuador.

Impacts on stakeholders
No particular impact.

Signed
Yes

Legislation Required
No

Ratification Required
Yes

Air Services Agreement between the Government of New Zealand and the Government of the Republic of El Salvador

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
Provide for air services between New Zealand and El Salvador.

Negotiation Status
Negotiations are ongoing.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from El Salvador.

Impacts on stakeholders
No particular impact.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Republic of Kenya

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
Provide for air services between New Zealand and Kenya.

Negotiation Status
Negotiations concluded. Awaiting signature.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Kenya.

Impacts on stakeholders
Stakeholder consultation has been completed.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Republic of Panama

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Panama, including code-share services.

Negotiation Status
Negotiations concluded but some aspects are being reconsidered ahead of signature.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Panama.

Impacts on stakeholders
Little or no impact.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Republic of Serbia

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Serbia

Negotiation Status
Negotiations concluded.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Serbia.

Impacts on stakeholders
Consultation with interested private sector companies has been undertaken.

Signed
Yes

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Republic of Slovenia

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
Provide for air services between New Zealand and Slovenia.

Negotiation Status
Negotiations concluded. Awaiting signature.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Slovenia.

Impacts on stakeholders
Consultation with interested stakeholders took place ahead of the negotiations.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Sultanate of Oman

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Oman.

Negotiation Status
The text of the Agreement has been negotiated. We are currently in the process of determining a date when both Parties will be available for signature.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Oman.

Impacts on stakeholders
Consultation with interested private sector companies has already been undertaken.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the Togolese Republic

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Togo.

Negotiation Status
Negotiations concluded. Awaiting signature.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Togo.

Impacts on stakeholders
Consultation with interested private sector companies has already been undertaken.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of the United Republic of Tanzania

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
Provide for air services between New Zealand and Tanzania.

Negotiation Status
Negotiations concluded. Awaiting signature.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Tanzania.

Impacts on stakeholders
Consultation with interested stakeholders took place ahead of the negotiations.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of New Zealand and the Government of Timor-Leste

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
Provide for air services between New Zealand and Timor-Leste.

Negotiation Status
Agreement has been signed, awaiting entry into force.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Timor-Leste.

Impacts on stakeholders
No particular impact.

Signed
Yes

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of the Arab Republic of Egypt and the Government of New Zealand

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Egypt.

Negotiation Status
Signed on 16 December 2024. Awaiting entry into force.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Egypt.

Impacts on stakeholders
Consultation with interested private sector companies has already been undertaken.

Signed
Yes

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of the Kingdom of Bahrain and the Government of New Zealand

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Bahrain

Negotiation Status
Negotiations concluded. Awaiting signature.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Bahrain.

Impacts on stakeholders
Consultation with interested private sector companies has already been undertaken.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Government of the Kingdom of Morocco and the Government of New Zealand

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
Provide for air services between New Zealand and Morocco.

Negotiation Status
Negotiations concluded. Awaiting signature.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Morocco.

Impacts on stakeholders
Consultation with interested stakeholders took place ahead of the negotiations.

Signed
No

Legislation Required
No

Ratification Required
No

Air Services Agreement between the Governments of the Member States of the Association of Southeast Asian Nations and the Government of New Zealand

Treaty Type
Plurilateral

Responsible Department
Transport

Subject and Purpose
The Agreement is intended to replace, with one agreement, the existing air services agreements New Zealand has with each of the ten member states of the Association of Southeast Asian Nations (ASEAN).

Negotiation Status
Negotiations concluded. Awaiting signature of all parties.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the new Agreement and could expect to benefit from any increase in visitor arrivals from the ten ASEAN Member States.

Impacts on stakeholders
New Zealand airlines may gain additional opportunities operate or otherwise sell and market services in relation to ASEAN members.

Signed
Yes

Legislation Required
No

Ratification Required
Yes

Air Services Agreement between the Republic of Azerbaijan and the Government of New Zealand

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
Provide for air services between New Zealand and Azerbaijan.

Negotiation Status
Negotiations concluded. Awaiting signature.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Azerbaijan.

Impacts on stakeholders
Consultation with interested stakeholders took place ahead of the negotiations.

Signed
No

Legislation Required
No

Ratification Required
No

Air Transport Agreement between New Zealand and the Kingdom of Spain

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
An amendment to the existing Air Services Agreement between New Zealand and Spain which will provide new opportunities for airlines.

Negotiation Status
Concluded. Awaiting entry into force.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the amended Agreement and could expect to benefit from any increase in visitor arrivals from Spain.

Impacts on stakeholders
Stakeholders have been consulted.

Signed
Yes

Legislation Required
No

Ratification Required
No

Air Transport Agreement between the Government of the Republic of Paraguay and the Government of New Zealand

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
To provide for air services between New Zealand and Paraguay.

Negotiation Status
The text of the Agreement has been negotiated. Awaiting signature.

Impacts on Māori
Māori tourism operators may benefit from new tourism generated by the Agreement and could expect to benefit from any increase in visitor arrivals from Paraguay.

Impacts on stakeholders
Consultation with interested private sector companies has been undertaken.

Signed
No

Legislation Required
No

Ratification Required
No

Amendments to the Agreement between the Government of New Zealand and the Government of the Republic of the Philippines on Air Services done at Singapore on 20 November 2007

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
This Agreement amends the 2007 *New Zealand - Philippines Air Services Agreement* by providing a new route schedule and a replacement for Article 12(3) of the 2007 Agreement.

Negotiation Status
An Exchange of Letters amending the Agreement was concluded on 12 November 2014. A subsequent Exchange of Diplomatic Notes is awaited to bring the amendment into force.

Impacts on Māori
No specific potential impact on Māori interests anticipated.

Impacts on stakeholders
No specific potential impact on stakeholders anticipated.

Signed
Yes

Legislation Required
No

Ratification Required
No

Convention on the Suppression of Unlawful Acts Relating to International Civil Aviation and the Protocol Supplementary to the Convention for the Suppression of Unlawful Seizure of Aircraft (Beijing Convention and Protocol)

Treaty Type
Multilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose

The *Beijing Convention* and *Protocol* (the Treaties) further criminalises the act of using civil aircraft as a weapon and using dangerous materials to attack aircraft or targets on the ground.

The Treaties also criminalise the unlawful transport by aircraft of biological, chemical and nuclear weapons and their related material. They also provide for the criminal liability of those who direct and organise such conduct, and for criminal liability in certain circumstances in respect of threats and attempts.

The Treaties update provisions to promote cooperation between States in combating the unlawful acts directed against civil aviation while emphasising the human rights and fair treatment of the suspects. The Treaties are similar to the existing *Suppression of Unlawful Acts Protocols*, which apply in the maritime context.

Negotiation Status
The Beijing Convention and Protocol were adopted by an International Civil Aviation Organization (ICAO) Diplomatic Conference convened in Beijing on 10 September 2010.

Impacts on Māori
No specific potential impact on Māori interests anticipated.

Impacts on stakeholders
Potential impact is primarily focused on government agencies and civil aviation operators (primarily airlines).

Signed
No

Legislation Required
Yes

Ratification Required
Unknown

Exchange of Letters to Amend the Agreement Between the Government of New Zealand and the Government of Papua New Guinea on Air Services

Treaty Type
Bilateral

Responsible Department
Transport

Subject and Purpose
Amendments were negotiated in 2013 to the airline designation criteria, and in relation to aviation safety and security, tariffs and the route schedule.

Negotiation Status
The Exchange of Letters relating to the 2013 amendments was concluded on 13 February 2017, but a further exchange of diplomatic notes is required before the amendments enter into force.

Impacts on Māori
No particular impact.

Impacts on stakeholders
Consultation has been undertaken.

Signed
N/A

Legislation Required
No

Ratification Required
Unknown

Environment and Sea

Agreement between the Government of New Zealand and the Government of the Independent State of Samoa concerning the Delimitation of a Maritime Boundary between Tokelau and Samoa

Treaty Type
Bilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
The agreement will delineate the maritime boundary between Tokelau and Samoa.

Negotiation Status
The agreement is currently under negotiation. Negotiations started in December 2019, with a second round of negotiations held in November 2023. It is anticipated that negotiations will be completed soon.

Impacts on Māori
The agreement will not impact on Māori interests because the maritime boundary is between Tokelau and Samoa.

Impacts on stakeholders
The Government of Tokelau and the Administrator of Tokelau have been consulted on the negotiations and will consulted on the final negotiated text. Other stakeholders will have an opportunity to comment through the parliamentary treaty examination process.

Signed
No

Legislation Required
No

Ratification Required
Yes

Amendments to the Plant Protection Agreement for Asia Pacific Region International Plant Protection Convention

Treaty Type
Multilateral

Responsible Department
Primary Industries

Subject and Purpose
The Convention aims to prevent the introduction and spread of destructive plant diseases and pests within the Asia Pacific Region. These amendments bring the Convention into line with the revised International Plant Protection Convention (IPPC) and the World Trade Organisation Agreement on Sanitary and Phytosanitary Measures (SPS). The IPPC and SPS were adopted in 1999 at the same time as the amendments deleting measures to exclude "South American Leaf Blight of Hevea" from the region.

Key obligations include participation in regional sub-committees to develop regional and sub-regional standards for plant protection. These standards will be consistent with the IPPC, which New Zealand has been a party to since 1952. Other functions incorporated in the amendments include the harmonisation of pesticide regulations and a review of the status of integrated pest management and the promotion of its implementation within the region.

Negotiation Status
New Zealand is formally accepting two amendments to the Plant Protection Agreement for the Asia and Pacific Region (Agreement) adopted and approved by Cabinet on 15 Sept 2017. New Zealand accepts the two sets of amendments proposed and approved in 1999 for the Revised Plant Protection Agreement for the Asia and Pacific Region (Agreement).

Provisions of the amendments describe:
- The functions of the Agreement that include the development of regional standards, harmonisation, information sharing and training
- The development of regional and sub-regional standards
- International cooperation stressing cooperation in information exchange, participation in pest control programmes and collaboration with the Secretariat of the IPPC
- The updating of earlier provisions regarding pest lists and pest control.

The proposed first amendment is mainly focussed on facilitating the work of contracting Governments in following the requirements of the IPPC and the SPS Agreement (although there are also amendments to the articles regarding the administration of the Agreement, finance and the sub-commission).

The second amendment references Article VI and Appendix B of the Agreement currently in force. These measures concern the major disease of rubber known as South American leaf blight. This disease is not present in the Asia and Pacific region. The measures have been replaced with regional phytosanitary measures adopted by the Asia and Pacific Plant Protection Commission at its 26th session in 2009.

New Zealand deposited an instrument of acceptance for the Amendments on 14 August 2017, and the Amendments will enter into force once a plurality of contracting parties accept the amendment.

Impacts on Māori

Māori may have interest in how this treaty could help to protect the resources that are important to Māori, e.g., to prevent the introduction into and spread within the APPPC region (including New Zealand) of plant pests and diseases, and to develop and harmonise regional standards on pest management, therefore to protect plant, human and animal health and the environment, and facilitate safe trade of plant and plant products.

Impacts on stakeholders

No specific potential impact on stakeholders anticipated.

Signed

N/A

Legislation Required

No

Ratification Required

Unknown

Convention on Biological Diversity – Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of the Benefits Arising from their Utilization

Treaty Type
Multilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
The *Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from their Utilization to the Convention on Biological Diversity* is a supplementary agreement to the Convention on Biological Diversity (CBD). It aims to provide a transparent legal framework for the effective implementation of one of the three objectives of the CBD: the fair and equitable sharing of benefits arising out of the utilization of genetic resources.

In October 2010, Parties to the Convention on Biological Diversity (CBD), including New Zealand, concluded negotiations on a protocol to the CBD aimed at giving effect to the third objective of the CBD, namely "the fair and equitable sharing of the benefits arising out of the utilisation of genetic resources, including by appropriate access". The Nagoya Protocol applies to genetic resources within the scope of Article 15 of the CBD, and to the benefits arising from the utilisation of such resources. It also applies to traditional knowledge associated with genetic resources within the scope of the Convention and to the benefits arising from the utilisation of such knowledge.

Negotiation Status
The Protocol entered into force in October 2014 with the required 50 ratifications. New Zealand has neither signed nor ratified the Nagoya Protocol.

Information about required legislation
If New Zealand is to ratify the protocol, the Government will consider what legislation is required for implementation. A bioprospecting regime would be required.

Impacts on Māori
When the Protocol was being negotiated, New Zealand’s approach was to ensure flexibility so as to ensure the Government could maintain its ability to meet Treaty of Waitangi obligations.

Impacts on stakeholders
New Zealand has an interest in the Nagoya Protocol as both a user and provider of genetic resources. The domestic economy, particularly the agricultural, horticultural, and forestry sectors, is highly dependent on foreign genetic resources. New Zealand’s unique flora and fauna result in a high level of domestic and international interest in accessing our genetic resources and, in some cases, the associated matauranga Māori or traditional knowledge, for research and other purposes (including commercialisation).

Signed
No

Legislation Required
Yes

Ratification Required
Unknown

Convention on Contracts for the International Carriage of Goods Wholly or Partly by Sea

Treaty Type
Multilateral

Responsible Department
Transport

Subject and Purpose
The Convention on Contracts for the International Carriage of Goods Wholly or Partly by Sea (Rotterdam Rules) is a private international law convention that allocates financial and legal risk between the carrier and cargo interests and regulates for such matters as:

- minimum obligations of the shipper and carrier
- special rules for dangerous goods
- electronic commerce, and
- extension to non-negotiable instruments.

The Rotterdam Rules apply to Contracts of Carriage, Bills of Lading and non-negotiable documents. New Zealand is currently a Party to the Hague-Visby Rules. The objectives of this new convention are to: (i) update the rules applicable to maritime carrier liability; and (ii) develop an instrument that will be widely adopted, thereby harmonising the international application of maritime carrier liability rules (there are currently three maritime carrier liability regimes in existence). The general scope-of-application provisions of the Rotterdam Rules mean that it will apply to shipments either to or from a State Party. The implication for New Zealand is that, depending on whether New Zealand's trading partners adopt the Rules, New Zealand traders may find themselves subject to its rules regardless of whether New Zealand adopts them.

Negotiation Status
The Rotterdam Rules are currently open for signature. The Rotterdam Rules will come into force one year after 20 countries have ratified. New Zealand has not signed or ratified.

Information about required legislation
To be determined.

Impacts on Māori
The Convention will have little or no implications for Māori interests.

Impacts on stakeholders
Should an assessment support the case for accession to the treaty, consultation would likely involve the release of a discussion paper calling for written submissions. Interest groups with which consultation is appropriate include: (i) the shipping industry and their organisations; (ii) cargo interests, exporters and organisations such as Export New Zealand; (iii) the maritime insurance industry and their organisations such as the Insurance Council of New Zealand; (iv) the maritime legal community and the Maritime Law Association of Australia and New Zealand; and (v) banks (in relation to negotiable documents).

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Agreement under the United Nations Convention on the Law of the Sea on the Conservation and Sustainable Use of Marine Biological Diversity of Areas beyond National Jurisdiction

Treaty Type
Multilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
In December 2017 the UN General Assembly established an Intergovernmental Conference to develop the text of a draft agreement under the UN Convention on the Law of the Sea. The Agreement focuses on the conservation and sustainable use of marine biodiversity in the high seas and deep seabed (known as 'areas beyond national jurisdiction'). The purpose of the Agreement is to address the rapid decline of marine biodiversity in these areas, to clarify the legal regime for the use of marine genetic resources from these areas, and to facilitate developing country participation in the conservation and sustainable use of marine biodiversity. The treaty will not affect New Zealand's rights and responsibilities for its marine areas but will affect the activities of New Zealanders and New Zealand companies operating in the high seas and seabed beyond national jurisdiction.

The Agreement covers four substantive issues:
1. Marine genetic resources, including questions on the sharing of benefits;
2. Measures such as area-based management tools, including marine protected areas;
3. Environmental impact assessments; and
4. Capacity-building and the transfer of marine technology.

Negotiation Status
The Agreement entered into force on 17 January 2026. In order to ratify the Agreement, New Zealand must pass domestic legislation. A Bill and regulations are currently under development.

Information about required legislation
Implementing legislation is necessary to fulfil some of the obligations under the Agreement. New Zealand would be in a position to ratify the Agreement once this implementing legislation has been developed and passed.

Impacts on Māori
The Ministry of Foreign Affairs and Trade (MFAT) consulted with Māori to identify Māori interests in negotiations on the Agreement. This involved pānui, hui and the inclusion of unofficial representatives of Māori interests on New Zealand official delegations to negotiation rounds. In addition, MFAT established an informal Māori Working Group in March 2020 to obtain more detailed input into New Zealand's approach to the negotiations. The Group identified the following interests in the Agreement:

- The relationship between the Agreement and high seas fisheries management.
- The protection of taonga species such as titi and tuna that migrate through the high seas.

- How the Agreement deals with traditional knowledge related to the conservation and sustainable use of high seas biodiversity.
- Regulation of access to and benefit-sharing of marine genetic resources.

Engagement on Māori interests will continue as ratification and implementation of the Agreement is progressed.

Impacts on stakeholders

The Agreement contains international legal obligations that would require New Zealanders and New Zealand companies operating in areas beyond national jurisdiction to be regulated in relation to some activities, for example, access to and use of marine genetic resources. However, the Agreement is designed to respect and not undermine the competences of existing governance bodies.

Signed

Yes

Legislation Required

Yes

Ratification Required

Yes

International Legally Binding Instrument on Plastic Pollution, including in the Marine Environment (Plastics Treaty)

Treaty Type
Multilateral

Responsible Department
Ministry of Foreign Affairs and Trade and the Ministry for the Environment

Subject and Purpose
At the fifth session of the United Nations Environment Assembly (UNEA-5.2) from 28 February to 2 March 2022, countries across the world agreed to work towards a new global agreement on combatting marine plastic litter and plastic pollution.

The mandate agreed at UNEA-5.2 to negotiate a global agreement. The development of a global agreement will cover the full life cycle of plastics from production to disposal and will include microplastics in its scope.

The summary report of the UNEA's Expert Group on Marine Litter and Microplastics (available on the UNEA website) identifies a range of potential options to address the marine plastic litter problem.

Negotiation Status
Negotiations are ongoing. Updates can be found on the UN Environment Programme's website under the Intergovernmental Negotiating Committee on Plastic Pollution sub-page.

Impacts on Māori
The Plastics Treaty is likely to impact all New Zealanders including Māori, from the manufacture and design of plastics and plastic products, through to the sale, use, and disposal of plastic waste. There will be positive impacts for te taiao, and the potential for new economic opportunities. There are also likely to be costs, e.g., investments, changing business models, new reporting/compliance requirements.

We are working closely with a range of stakeholders (including organisations such as Plastics NZ, Scion, Para Kore, Greenpeace and Aotearoa Plastic Pollution Alliance) who helped inform our Cabinet negotiating mandate agreed in 2022, and approach to each Intergovernmental Negotiating Committee meeting. We have also been working closely with the Tāngata Whenua Coalition for an Effective Plastics Treaty (TWC), which is a collaborative forum of Māori plastic pollution experts committed to ensuring effective participation and representation of Tāngata Whenua throughout negotiations towards the plastic treaty.

Impacts on stakeholders
If you would like further information about the Plastics Treaty or would like to engage directly with us, please contact UNPlasticsTreaty@mfe.govt.nz. You can also find more information and links to relevant documents about the Plastics Treaty on the Ministry for the Environment's webpage: https://environment.govt.nz/what-government-is-doing/international-action/towards-a-global-treaty-to-combat-plastic-pollution/.

Signed
No

Legislation Required
Unknown

Ratification Required
Unknown

Minamata Convention on Mercury

Treaty Type
Multilateral

Responsible Department
Environment

Subject and Purpose
The Minamata Convention on Mercury is a global treaty to protect human health and the environment from the adverse effects of mercury emissions.

Mercury is used in a variety of products and processes and can have devastating effects on human health and the environment. Due to its hardy nature as an element, it is virtually impossible to destroy, and can travel swiftly between countries through primary use, products, waste, emissions to air, and releases to land or water.

The Convention targets a number of aspects of the mercury life cycle, including:

- primary mining of, and trade in, mercury and mercury compounds
- trade in mercury-added products (such as some batteries and lightbulbs)
- manufacturing processes in which mercury or mercury compounds are used
- emissions of mercury to air, and releases to land and water
- environmentally sound storage of mercury
- transboundary movement in mercury waste, mercury-contaminated or mercury-containing wastes
- mercury contaminated sites
- increasing knowledge through awareness raising and information exchange
- specifying arrangements for capacity building, and
- addressing implementation and compliance, recognising that the ability of some countries to implement their obligations is dependent on developing capacity.

Negotiation Status
The negotiations commenced in June 2010 in Stockholm, and concluded in Geneva in January 2013, after five negotiations sessions. New Zealand signed the Convention in Japan in October 2013. Parliamentary treaty examination and National Interest Analysis were concluded in 2014. New Zealand will ratify the Convention once the required domestic implementation measures are developed.

Information about required legislation
Parliament has completed the treaty examination process for the Minamata Convention on Mercury. Ratification will take place once the domestic measures to implement the Convention are developed. The Ministry for the Environment undertook two consultations in 2020 to enable New Zealand to complete the outstanding steps on domestic measures. The Ministry consulted on proposals to set controls on emissions to air from mercury, as part of a broader review of the National Environmental Standards on Air Quality. The Ministry also consulted on proposals to control the trade in mercury and mercury-containing products. For information about these consultations see: https://www.mfe.govt.nz/consultations/improving-our-air and https://www.mfe.govt.nz/consultations/mercury-managing-trade.

Impacts on Māori

None specific to Māori. The Ministry for the Environment sought direct input from Māori during the 2020 consultations.

Impacts on stakeholders

Will control some uses, emissions and releases of mercury, as well as specified products containing mercury, and transboundary movement of mercury in waste. Further consultation will occur as part of the legislative process.

Signed

Yes

Legislation Required

Yes

Ratification Required

Yes

Nagoya / Kuala Lumpur Supplementary Protocol on Liability and Redress Damage to the Cartagena Protocol on Biosafety

Treaty Type
Multilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
Parties to the *Cartagena (Biosafety) Protocol to the Convention on Biological Diversity*, including New Zealand, have negotiated a Supplementary Protocol that sets out rules and procedures on liability and redress for damage resulting from the import and export of "living modified organisms" (LMOs) also known as genetically modified organisms. The Supplementary Protocol sets out an "administrative" (as distinct from judicial) approach on responsibility for addressing damage to biodiversity.

Negotiation Status
The Supplementary Protocol was adopted by the Conference of the Parties serving as the Meeting of the Parties to the Cartagena Protocol in October 2010. The Supplementary Protocol entered into force on 5 March 2018. New Zealand has not signed or ratified the Supplementary Protocol.

Impacts on Māori
It is anticipated that any impact would be minimal as domestic legislation already provides protection of New Zealand interests.

Impacts on stakeholders
As above.

Signed
No

Legislation Required
Unknown

Ratification Required
Unknown

South Indian Ocean Fisheries Agreement (SIOFA)

Treaty Type
Multilateral

Responsible Department
Primary Industries

Subject and Purpose
In 1999, an unregulated orange roughy fishery emerged in the high seas of the South West Indian Ocean. In response to this development, discussion began with key players, including New Zealand, on the establishment of a regional fisheries management arrangement. Parallel to these discussions, negotiations were taking place between east African coastal States on a draft Agreement to establish a South West Indian Ocean Fisheries Commission (SWIOFC). In 2001, it became clear that the two processes should be linked and the first consultation to establish a SWIOFC, including for high seas demersal fishery resources, took place. At the third consultation in January 2004, it was agreed that the interests of developing coastal States for cooperation and development in relation to fisheries within Exclusive Economic Zone jurisdictions would be progressed separately from interests in the high seas fisheries. A separate high seas agreement would therefore be negotiated.

The SIOFA aims to establish a legally binding framework to manage the demersal species in the high seas areas of the South Indian Ocean. The objectives of the agreement are to ensure the long-term conservation and sustainable use of the fishery resources in this area and to promote the sustainable development of fisheries, taking into account the needs of developing states bordering the region. The agreement provides mechanisms for the Meeting of Parties to adopt legally binding conservation and management measures to achieve those objectives that contracting parties will be required to implement and enforce.

Negotiation Status
Negotiations concluded. The final text was adopted at a Diplomatic Conference held in July 2006. New Zealand signed the agreement in July 2006 but is not actively considering ratification at this time.

Impacts on Māori
We do not expect there will be an impact on Māori should New Zealand ratify this Agreement. If New Zealand was to ratify the Agreement, any catch entitlement for New Zealand would be made available to New Zealand flagged vessels on a competitive basis. There are no New Zealand flagged vessels fishing in the SIOFA area.

Impacts on stakeholders
We do not expect there will be an impact on other stakeholders. There are no New Zealand flagged vessels fishing in the SIOFA area. If New Zealand claimed a catch entitlement after ratification, this entitlement would be made available to NZ flagged vessels.

Signed
Yes

Legislation Required
Unknown

Ratification Required

Yes

European Union-New Zealand Agreement on Trade in Organic Products

Treaty Type
Multilateral

Responsible Department
Primary Industries

Subject and Purpose
The European Union (EU) currently recognises 11 third countries (including New Zealand) as having organic production and control systems which are equivalent to the EU's own systems.

That recognition is set to expire on 31 December 2026, although the EU are presently consulting on a proposal to postpone the date of expiry to 31 December 2036.

Negotiating a new trade agreement with the EU will enable New Zealand to maintain existing market access conditions for organic products after the expiry of the current recognition.

Negotiation Status
Under negotiation. To date, there has been one round of negotiations with further negotiation rounds planned for the remainder of 2026.

Impacts on Māori
The New Zealand Government is seeking to maintain existing EU market access conditions for organic products of export interest to Māori.

Impacts on stakeholders
The New Zealand Government is seeking to maintain existing EU market access conditions for organic products of export interest to the organic sector.

Signed
No

Legislation Required
No

Ratification Required
Unknown

Health

International Health Regulations (IHR) 2005 – Amendments (as adopted in 2024)

Treaty Type
Multilateral

Responsible Department
Health

Subject and Purpose
This package of targeted amendments aims to strengthen the IHR by building country's capacities to prepare for, and respond to, public health emergencies, strengthen international public health response capabilities and coordination, and improve information sharing and the early reporting of disease outbreaks.

Negotiation Status
Negotiations are complete. Over 130 amendments were adopted by the World Health Assembly (WHA) in June 2024 and entered into force by way of tacit acceptance. New Zealand has not accepted the 2024 amendments and therefore is not bound by the 2024 amendments.

Impacts on Māori
The IHR amendments are primarily focused on the obligations of state parties and WHO, and the domestic and international arrangements that support the associated functions. As such, no interests or matters specific to Māori have been identified.

Impacts on stakeholders
No significant impacts on stakeholders have been identified.

Signed
N/A

Legislation Required
Yet to be determined

Ratification Required
No

WHO Pandemic Agreement

Treaty Type
Multilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
In November 2021, New Zealand and other World Health Organization (WHO) Member States agreed to establish an Intergovernmental Negotiating Body (INB) to draft and negotiate a WHO convention, agreement or other international instrument on pandemic prevention, preparedness and response (PPPR). A new pandemic instrument was a key recommendation of the Independent Panel for Pandemic Preparedness and Response. New Zealand sees this as an important step in ensuring states learn from the lessons of COVID-19 and are better prepared for future health emergencies.

Negotiation Status
Negotiations began in February 2022 and had a deadline of May 2024. Negotiations were not able to conclude by this deadline and were extended until May 2025. The last scheduled round of negotiations were from 7-11 April 2025 and a final text was agreed. In May 2025, the World Health Assembly adopted the text of the Pandemic Agreement as agreed in April. On 20 May 2025, the World Health Assembly adopted a draft Pandemic Treaty. A Pathogen Access and Benefit Sharing Annex (PABS Annex) which forms an integral part of the Agreement is currently under negotiation. Only after the annex is concluded, will the treaty be open for signature.

Before the Government decides whether or not New Zealand should sign up to it, the Pandemic Agreement will be subject to Parliamentary Treaty Examination which includes Cabinet approval, a full Select Committee process and a National Interest Analysis.

Impacts on Māori
The INB's negotiations are key to ensuring more equitable health outcomes in future health emergencies. It is widely recognised that the COVID-19 pandemic has exacerbated existing health inequities around the world, and in New Zealand, Māori have been disproportionately affected by COVID-19 (and are at higher risk of adverse outcomes than the general population).

Impacts on stakeholders
The COVID-19 pandemic has highlighted that the international system for pandemic prevention, preparedness and response requires strengthening. The Government has been committed to consulting interested parties throughout the process. MFAT had two rounds of consultation where it sought submissions on how New Zealand should engage in negotiations for the Pandemic Treaty. The consultation was publicised on social media. The public submissions were taken into account in developing New Zealand's positions in the negotiations. A decision to become bound by the treaty would be subject to Parliamentary Treaty Examination including Cabinet approval, a full Select Committee process, a National Interest Analysis. During the Select Committee process there will be a further opportunity for the public to make submissions on the treaty.

Signed
No

Legislation Required

Unknown

Ratification Required

Unknown

Protocol to Eliminate Illicit Trade in Tobacco Products

Treaty Type
Multilateral

Responsible Department
Health

Subject and Purpose
The World Health Organization's Framework Convention on Tobacco Control (FCTC) is a multilateral convention. On 12 November 2012, the Conference of the Parties adopted the first Protocol under the FCTC - the Protocol to Eliminate Illicit Trade in Tobacco Products (the Protocol), which aims to eliminate all forms of illicit trade in tobacco products. Following the ratification of United Kingdom of Great Britain and Northern Ireland on 27 June 2018, the conditions for the entry into force of the Protocol have been met. The Protocol came into force on 25 September 2018. More details can be found at: <https://fctc.who.int/protocol>

Negotiation Status
The Protocol is currently open for accession by the Parties to the FCTC. Any protocol to the Convention only binds Parties to the protocol in question. New Zealand has not acceded to the Protocol.

In 2015 - 2016, the Ministry of Health consulted on whether New Zealand should accede to the Protocol. Most stakeholders generally supported NZ accession to the Protocol. Several stakeholders stated that further work needed to be done on administrative costs and implementation models (in particular, of the 'track and trace' model).

However, the consultation also indicated that illicit tobacco trade is not currently a significant problem in New Zealand. Action on Smoking and Health estimates the size of the NZ illicit tobacco market to be only 1.8 - 3.9% of total tobacco consumption in 2013. A 2010 estimate by the tobacco industry concluded that illicit tobacco represented approximately 3.3% of total tobacco consumption in NZ. By contrast, the UK market was estimated at around 11%. The Organised and Financial Crime Agency of NZ agreed with this general assessment and confirmed that the NZ illicit tobacco market is not comparable to that in Asia or Europe.

The Government considered that accession would not significantly impact the Smoke-free 2025 goal, and that resources would be better applied to other tobacco control interventions. On this basis, the Government has deferred its consideration of whether it should accede to the Protocol.
Further information can be found at:
https://www.health.govt.nz/strategies-initiatives/programmes-and-initiatives/smokefree-2025/who-framework-convention-on-tobacco-control/protocol-to-eliminate-illicit-trade-in-tobacco-products

Since then, the Ministry of Health has implemented active, independent monitoring of illicit trade in tobacco (and more recently, vapes) in New Zealand. This monitoring has reconfirmed that illicit tobacco trade is not a significant problem in New Zealand. Monitoring is ongoing. This research can be found at:
https://www.health.govt.nz/publications/research-evaluation-and-monitoring-of-illicit-tobacco-in-new-zealand-baseline-report-2022

Information about required legislation

To meet the obligations of the Protocol the Smoke-free Environments Act 1990 and the Customs and Excise Act 1996 would need to be amended. For example, the Protocol requires Parties to establish a track and trace regime for all tobacco products and this would require legislative amendment.

Impacts on Māori

Māori smoking rates are much higher than those of other ethnic groups, and smoking is a significant contributor to Māori/non-Māori health inequalities. Māori are a priority group for tobacco control initiatives, including smoking cessation services.

Impacts on stakeholders

International efforts to reduce access to and use of tobacco will assist New Zealand to reduce its smoking rates.

Signed

No

Legislation Required

Yes

Ratification Required

Unknown

International civil and criminal law

United Nations Convention against Cybercrime

Treaty Type
Multilateral

Responsible Department
Justice

Subject and Purpose
The UN Convention on Cybercrime (Strengthening International Cooperation for Combating Certain Crimes Committed by Means of Information and Communications Technology Systems and for the Sharing of Evidence in Electronic Form of Serious Crimes) is the first comprehensive UN treaty on cybercrime. The Convention provides States with a range of measures to be undertaken to prevent and combat cybercrime. The Convention also aims to strengthen international cooperation in sharing electronic evidence for serious crimes.

Negotiation Status
Negotiations on the text took place between 2022 – 2024 by the Ad Hoc Committee to Elaborate a Comprehensive International Convention on Countering the Use of Information and Communications Technologies for Criminal Purposes. The text of the Convention was approved by the Ad Hoc Committee in August 2024 and adopted by the UN General Assembly in October 2024. Further information including the text can be found here: United Nations Convention against Cybercrime

Impacts on Māori
Potential impacts of the treaty on Māori interests have been identified through a separate, ongoing process to accede to another international cybercrime treaty, the Council of Europe's Budapest Convention. Issues raised by Māori stakeholders include adverse effects on Māori data sovereignty, data capture and distribution, impacts on cultural IP protection, and the discrimination of minority groups in domestic and international judicial processes. These issues are being closely monitored during the UN cybercrime treaty process and Māori stakeholder groups and individual subject matter experts are specifically targeted during regular, iterative consultations on New Zealand's negotiating position.

Impacts on stakeholders
The negotiating mandate outlines a commitment to ongoing consultation with interested domestic stakeholders throughout the negotiating process. Targeted groups include a range of private sector, civil society, academics and Māori stakeholder groups. Concerns exist around the potential for government overreach and unnecessary regulation of private sector firms, as well as the potential for some aspects of the treaty to cause adverse effects on human rights, particularly the freedom of expression and the right to privacy.

Signed
No. The Convention was opened for signature on 25 October 2025 at a signing ceremony in Viet Nam and thereafter at UN Headquarters in New York until 31 December 2026.

Legislation Required
Unknown

Ratification Required
Unknown

Amendments on the crime of aggression to the Rome Statute of the International Criminal Court

Treaty Type

Multilateral

Responsible Department

Foreign Affairs and Trade

Subject and Purpose

The Rome Statute was adopted in 1998 and established the International Criminal Court. The Review Conference of the Rome Statute in Kampala, Uganda, held from 31 May to 11 June 2010 considered proposed amendments to the Statute.

The Review Conference of the Rome Statute adopted the amendments on the crime of aggression on 11 June 2010 by Resolution RC/Res.6. The crime of aggression amendments amends the Rome Statute so as to include a definition of the crime of aggression and the conditions under which the Court may exercise its jurisdiction over the crime. The crime of aggression amendment entered into force on 17 July 2018 by Resolution ICC-ASP/16/Res.5.

Negotiation Status

The text of the crime of aggression amendments can be found here:
https://treaties.un.org/doc/source/docs/RC-Res.6-ENG.pdf
The crime of aggression amendment entered into force on 17 July 2018. The resolution of the Assembly of States Parties can be found here:
https://asp.icc-cpi.int/iccdocs/asp_docs/Resolutions/ASP16/ICC-ASP-16-Res5-ENG.pdf

In accordance with the Rome Statute, the crime of aggression amendment enters into force for those States Parties which have accepted the amendment one year after the deposit of their instruments of ratification or acceptance. In the case of a State Party referral or *proprio motu* investigation (investigation initiated by the Prosecutor's own initiative) the Court shall not exercise its jurisdiction regarding a crime of aggression when committed by a national or on the territory of a State Party that has not ratified or accepted the amendment.

The following steps are required in the treaty making process before New Zealand becomes bound by the amendments:

- obtaining Cabinet approval
- parliamentary treaty examination
- the making of implementing legislation or regulations
- submitting an instrument of ratification notifying completion of domestic requirements for entry into force.

Information about required legislation

Amendments to the International Crimes and International Criminal Court Act 2000 implementing the crime of aggression amendments are required.

Impacts on Māori

No specific potential impact on Māori interests is anticipated.

Impacts on stakeholders
No specific potential impact on stakeholders anticipated.

Signed
N/A

Legislation Required
Yes

Ratification Required
Yes

Convention on Jurisdiction, Applicable Law, Recognition, Enforcement and Co-operation in respect of Parental Responsibility and Measures for the Protection of Children

Treaty Type
Multilateral

Responsible Department
Justice

Subject and Purpose
The convention aims to provide for the better protection of children and their property in cross-border situations and improve inter-state co-operation. The convention establishes rules in respect of jurisdiction and applicable law and provides for the recognition and enforcement of measures taken in one contracting state to be recognised and enforced in all other contracting states.

Negotiation Status
Parliamentary treaty examination was completed on 29 July 2010. Work on the Protection Convention is on hold.

Information about required legislation
Legislation to implement the Convention falls within the following broad areas: objects/purpose of the Convention, definitions and new terminology, jurisdiction and applicable law, recognition and enforcement of measures of protection and arrangements for co-operation between NZ and overseas courts and administrative authorities.

Impacts on Māori
A reservation is proposed to better protect the jurisdiction of NZ authorities (including courts) to take measures about the property of a child situated in NZ, for example, a Māori child's interest in Māori land, a non-Māori child's interest in Māori land (this is possible for various historic reasons), a child's interests in collectively owned assets or arising from their affiliation to an iwi. The effect of the reservation means that the child does not have to be habitually resident in NZ for a NZ court to take measures. An overseas court might still take measures, but a NZ court may refuse to recognise these insofar as they are incompatible with a NZ measure. A NZ court may also ask an overseas court to transfer jurisdiction, or a foreign court may ask NZ to assume jurisdiction for any property matters. An important point to note, is that the Convention does not encroach on systems of property law. It does not cover the substantive law relating to the content of rights over property, such as disputes in relation to ownership/title of property. A measure directed to the protection of a child's property may include, for example, the appointment of a guardian ad litem to protect the child's interests regarding certain property within the context of specific pending litigation. Any consultation on these matters will be through Te Puni Kokiri.

Impacts on stakeholders
N/A

Signed
No

Legislation Required
Yes

Ratification Required
Unknown

Optional Protocol III to the Convention on the Rights of the Child

Treaty Type
Multilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
Most United Nations international human rights treaties have a ‘communications mechanism’ which provides the opportunity for individuals to submit a communication to a UN Committee alleging that their human rights have been violated. The Convention on the Rights of the Child (CRC), ratified by New Zealand in 1993 when first adopted did not have such a mechanism. The Optional Protocol III establishes this mechanism.

Negotiation Status
The Council transmitted the text to the UN General Assembly for adoption and opening for signature in 2012. New Zealand undertook to consider the implications of signing and ratifying the OP-CR--IC as part of its commitment to the CRC at the conclusion of New Zealand's Universal Periodic Review (UPR) in 2014 and 2018. No decision has been taken yet on whether New Zealand will become Party to the Protocol.

Impacts on Māori
The potential impact on Māori interests is still under review and will be considered alongside and in consultation with Māori as the discussions around whether New Zealand will become a party to the protocol continue.

Impacts on stakeholders
NGOs active in the area of children’s rights will be interested in the opportunities offered by the protocol. No decision has been taken yet on whether New Zealand will become Party to the Protocol.

Signed
No

Legislation Required
Unknown

Ratification Required
Unknown

United Nations Comprehensive Convention Against Terrorism

Treaty Type
Multilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
The Comprehensive Terrorism Convention is intended to supplement the existing core international counter-terrorism treaties. Whereas those treaties outlaw specific types of terrorism such as hijacking, the Comprehensive Terrorism Convention would contain a generic offence intended to fill the gaps left by those earlier treaties. The main unresolved issue is the nature of any exceptions; in particular, the situation of struggles against foreign occupation.

Negotiation Status
The proposal remains under discussion.

Impacts on Māori
No specific potential impact on Māori interests anticipated.

Impacts on stakeholders
No specific potential impact on stakeholders anticipated.

Signed
N/A

Legislation Required
Unknown

Ratification Required
Unknown

Other

Agreement Between the Government of the Federative Republic of Brazil and the Government of New Zealand Concerning Audio-visual Co-production

Treaty Type
Bilateral

Responsible Department
Culture and Heritage

Subject and Purpose
Bilateral audiovisual co-production agreements facilitate and encourage co-productions between the respective countries' screen industries. Subject to the law in force in each country, such benefits are typically: access to funding, incentives and distribution arrangements, temporary 'free' entry of nationals of the other country and admission of cinematographic equipment for the purpose of making or promoting a co-production.

This agreement will provide a platform for enhanced cooperation in screen production in line with *Amplify,* the Government's creative and cultural strategy, and the Government's broader economic strategy *Going for Growth*.

Negotiation Status
The agreement was signed on 4 March 2026 in Brasilia by New Zealand's Foreign Minister Hon Winston Peters and Brazil's Foreign Minister H.E. Mauro Vieira. The agreement shall enter into force on the exchange of diplomatic notes, which will follow the completion of necessary domestic procedures for giving effect to the agreement.

Impacts on Māori
The impact on Māori interests will vary according to the content and subject of the film projects that gain approval as formal co-productions under an agreement. As a rule, the impact on Māori will be consistent with the impact on both the wider screen production industry and the New Zealand population generally. Māori and Māori culture are likely to feature highly in some co-production projects.

Impacts on stakeholders
The treaty will impact the screen sector, as it will provide a pathway to produce official New Zealand-Brazil Co-productions, which will be eligible for Brazilian domestic content quotas.

Signed
Yes

Legislation Required
No

Ratification Required
No

Agreement between the Government of the Republic of Türkiye and the Government of New Zealand on the Gainful Occupation of Dependants of Members of Diplomatic Missions and Consular Posts

Treaty Type
Bilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
Dependant Employment Agreements (DEAs) provide employment rights to spouses, partners and dependants of diplomats serving at foreign missions. Without one, spouses and dependants have no employment rights under a diplomatic visa. New Zealand has DEAs with 24 countries.

Negotiation Status
New Zealand and Turkey have finalised negotiations. The Turkey DEA is a reciprocal Agreement that would enable the dependants of both countries' diplomatic/seconded staff to work without having to fully relinquish their diplomatic immunity.

Impacts on Māori
No foreseen potential impacts

Impacts on stakeholders
DEA's will impact MFAT staff, family and spouses.

Signed
Yes

Legislation Required
No

Ratification Required
No

Exchange of Letters to Amend the Agreement between the Government of New Zealand and the Government of the Italian Republic Regarding the Employment of Co-habiting Dependants of Diplomatic, Consular and Technical/Administrative Personnel

Treaty Type
Bilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
Amending the Italy-New Zealand Dependant Employment Agreement. Broadening the scope of the definition of "dependant" will bring it in line with New Zealand's own recognition policies for de facto and civil union partners. Dependant Employment Agreements (DEAs) provide employment rights to spouses, partners and dependants of diplomats serving at foreign missions. Without a DEA, spouses and dependants have no employment rights under a diplomatic visa.

Negotiation Status
The amendment to the Treaty has been agreed in principle and is awaiting Cabinet approval.

Impacts on Māori
There is no anticipated impact on Māori stakeholders.

Impacts on stakeholders
There are no anticipated impacts on stakeholder interests.

Signed
No

Legislation Required
No

Ratification Required
Unknown

WIPO Treaty on Intellectual Property, Genetic Resources and Associated Traditional Knowledge

Treaty Type
Multilateral

Responsible Department
Te Puni Kōkiri – Ministry of Māori Development

Subject and Purpose
The WIPO Treaty on Intellectual Property, Genetic Resources and Associated Traditional Knowledge was adopted on May 24, 2024. The Treaty establishes a mandatory patent disclosure requirement – this requires patent applicants to disclose the country of origin of the genetic resources and/or the Indigenous Peoples or local community providing the associated traditional knowledge, if the claimed inventions are based on genetic resources and/or associated traditional knowledge.

The objectives of this Treaty are to:

- enhance the efficacy, transparency and quality of the patent system with regard to genetic resources and traditional knowledge associated with genetic resources; and
- prevent patents from being granted erroneously for inventions that are not novel or inventive with regard to genetic resources and traditional knowledge associated with genetic resources.

The Treaty currently has 45 signatories, two ratifications, and one accession. This Treaty will enter into force three months after 15 eligible parties have deposited their instruments of ratification or accession.

Negotiation Status
New Zealand participated in the conclusion of the GRATK Treaty at the Diplomatic Conference in 2024, but is not currently a signatory to the agreement. Work is soon to begin on the drafting of a National Interest Analysis.

Impacts on Māori
In our current IP system, it is difficult for interested groups, including Māori, to find information on uses of New Zealand genetic resources and/or mātauranga Māori. This is an issue for all providers of genetic resources and traditional knowledge. A disclosure of origin requirement would allow New Zealand's patents register to be used by interested groups to potentially identify some uses and users of genetic resources and/or traditional knowledge they have an interest in.

By formalizing the link between patents and traditional knowledge, the treaty may encourage better documentation and safeguarding of mātauranga Māori. Furthermore, the Treaty may become an avenue to ensure communities contributing genetic resources and knowledge are not excluded from the benefits of innovation if used in conjunction with other access and benefit sharing arrangements.

Iwi, hapū, and Māori will be consulted as part of the process within the National Interest Analysis.

Impacts on stakeholders

For other stakeholders in the IP system, notably those applying for patents, the biggest impact is the new step in the application process. If implemented domestically, the proposed disclosure of origin requirement under the treaty would mandate applicants to disclose the country of origin of any genetic resource. If the country of origin of origin is unknown, or if the genetic resources was obtained ex-situ, applicants must declare the source of it.

Where the claimed invention in a patent application is based on traditional knowledge associated with genetic resources, applicants must also disclose the Indigenous Peoples or local community who provided the traditional knowledge associated with genetic resources, or the source of the traditional knowledge if the origin in unknown.

If the origin or source for both genetic resources and associated traditional knowledge is unknown to the applicant, they must provide a declaration to this effect. The Government, through IPONZ, must provide guidance, put measures in place to address failures to disclose, and make the disclosed information available by standard patent procedures.

These stakeholders will also be consulted as part of the process within the National Interest Analysis.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

World Intellectual Property Organization Treaty on the Protection of Broadcasting Organizations

Treaty Type
Multilateral

Responsible Department
Business Innovation and Employment

Subject and Purpose
The *World Intellectual Property Organization (WIPO) Treaty on the Protection of Broadcasting Organizations* aims to harmonise protections for broadcasting organisations in their broadcasts, across WIPO member states.

WIPO recognises that broadcasting piracy is prevalent and causes economic harm to broadcasting organisations, and as such, would like to harmonise the different approaches that members take in relation to protecting broadcasts.

The treaty may grant exclusive rights to broadcasting and cable casting organisations. For example, the treaty may grant an exclusive right to authorise the retransmission of a broadcast, the fixation of a broadcast, or the reproduction of fixations of a broadcast.

Negotiation Status
Discussions on content of the proposed treaty are on-going within WIPO's Standing Committee on Copyright and Related Rights (SCCR), where WIPO members are continuing to discuss a work programme to further progress negotiations of the treaty. Because the Ministry of Business, Innovation and Employment does not regularly attend SCCR meetings, New Zealand only sporadically participates in these negotiations.

Impacts on Māori
It is possible that Māori broadcasters could be affected by the outcome of negotiations, particularly if those outcomes were to have an impact on the current protections provided to broadcasts under the Copyright Act 1994 and New Zealand was to join the treaty after negotiations were concluded.

Māori with broadcasting interests would be consulted on any likely outcomes of the negotiations and any proposal for New Zealand to join the treaty, upon its conclusion. Because New Zealand's participation in these negotiations is only sporadic, no decisions have been taken on the level and method of consultation of interested parties, including Māori.

Impacts on stakeholders
The proposed treaty would give broadcasting organisations more protection for their broadcasts, especially against unauthorised reception and rebroadcasting. It is unclear whether broadcast piracy is a big issue in New Zealand, and as such we do not have a good indication of the possible economic benefits that the treaty, if concluded, would provide.

Consultation with interested parties would be undertaken during the negotiations phase.

Signed
Not applicable.

Legislation Required

Unknown

Ratification Required

Unknown

Social security

Agreement on Social Security between the Kingdom of Spain and the Government of New Zealand

Treaty Type
Bilateral

Responsible Department
Social Development

Subject and Purpose
The Social Security Agreement between Spain and New Zealand will provide for the reciprocal payment of social security benefits and pensions. The agreement will allow the costs of benefits and pensions to be mutually shared between governments. It will also allow qualifying periods of residence or contributions in one partner country to be counted as qualifying periods of residence or contributions in the other partner country. The Agreement may complement diplomatic linkages and provide practical steps to further governmental and people-to-people connections.

Negotiation Status
Negotiations are currently underway. It is expected that the text of the agreement will be completed in the first half of 2026.

Information about required legislation
An Order in Council is required to give effect to the Agreement.

Impacts on Māori
The Social Security Agreement between New Zealand and Spain is unlikely to have any direct impact on Māori interests. The Social Security Agreement will protect the social security rights of all New Zealanders, including Māori, who move between New Zealand and Spain. The Social Security Agreement will provide for equality of treatment for all persons to whom the agreement applies. The Social Security Agreement will assist New Zealanders who move to Spain to apply for and receive New Zealand Superannuation. The Social Security Agreement will also enable people to use residence in New Zealand to help them qualify for a Spanish pension. People who live in Spain for a period and then return to New Zealand will be able to use contributions to the Spanish pension system to help them qualify for New Zealand Superannuation. Spain will also provide New Zealanders, including Māori, with the same rights under Spanish legislation covered by the Agreement as citizens of Spain.

Impacts on stakeholders
Not applicable

Signed
No

Legislation Required
Yes

Ratification Required
Unknown

Agreement on Social Security between the Republic of Cyprus and New Zealand

Treaty Type
Bilateral

Responsible Department
Social Development

Subject and Purpose
Social Security Agreements modify domestic legislation to allow up to 100% of the rate of New Zealand pensions and benefits to be paid into agreement partner countries, and for applications for payments of New Zealand social security benefits to be made from Agreement partner countries. Social Security Agreements also enable people from agreement partner countries to count periods of residence or contribution in one country as periods of residence or contribution in the other, for the purposes of qualifying for social security benefits.

Negotiation Status
The negotiations have been paused.

Information about required legislation
An Order in Council will be required to bring the Agreement into force.

Impacts on Māori
The Social Security Agreement between New Zealand and Cyprus is unlikely to have any direct impact on Maori interests. The Social Security Agreement will protect the social security rights of all New Zealanders, including Maori, who move between New Zealand and Cyprus. The Agreement will contain a provision under which all people to whom the Agreement applies will be treated equally.

The Social Security Agreement will assist New Zealanders who move to Cyprus to apply for and receive New Zealand Superannuation. The Social Security Agreement will also enable people to use residence in New Zealand to help them qualify for a Cypriot pension. People who live in Cyprus for a period and then return to New Zealand will be able to use contributions to the Cypriot pension system to help them qualify for New Zealand Superannuation.

Cyprus will also provide New Zealanders, including Maori, with the same rights under Cypriot legislation covered by the Agreement as citizens of Cyprus.

Impacts on stakeholders
Not applicable.

Signed
No

Legislation Required
Yes

Ratification Required
Unknown

Agreement on Social Security between the Republic of Hungary and New Zealand

Treaty Type
Bilateral

Responsible Department
Social Development

Subject and Purpose
Social Security Agreements modify domestic legislation to allow up to 100% of the rate of New Zealand pensions and benefits to be paid into agreement partner countries, and for applications for payments of New Zealand social security benefits to be made from Agreement partner countries. Social Security Agreements also enable people from agreement partner countries to count periods of residence or contribution in one country as periods of residence or contribution in the other, for the purposes of qualifying for social security benefits.

Negotiation Status
Negotiations were on hold for some time but recommenced in early 2019. It is expected that the text of the agreement will be completed in the first half of 2026.

Information about required legislation
An Order in Council will be required to bring the agreement into force.

Impacts on Māori
The Social Security Agreement between New Zealand and Hungary is unlikely to have any direct impact on Māori interests. The Social Security Agreement will protect the social security rights of all New Zealanders, including Māori, who move between New Zealand and Hungary. The Agreement will contain a provision under which all people to whom the Agreement applies will be treated equally. The Social Security Agreement will assist New Zealanders who move to Hungary to apply for and receive New Zealand Superannuation. The Social Security Agreement will also enable people to use residence in New Zealand to help them qualify for a Hungarian pension. People who live in Hungary for a period and then return to New Zealand will be able to use contributions to the Hungarian pension system to help them qualify for New Zealand Superannuation. Hungary will also provide New Zealanders, including Māori, with the same rights under Hungarian legislation covered by the Agreement as citizens of Hungary.

Impacts on stakeholders
Not applicable.

Signed
No

Legislation Required
Yes

Ratification Required
Unknown

Convention on Social Security between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of New Zealand

Treaty Type
Bilateral

Responsible Department
Social Development

Subject and Purpose
New Zealand first concluded a social security agreement with the United Kingdom in 1948. The latest agreement between the two countries was signed in 1983.

The agreement is a 'host country' agreement which means that when a person moves to the UK, residence in New Zealand count as periods of national insurance contributions in the United Kingdom to help former New Zealanders resident in the United Kingdom to meet the contribution criteria for the United Kingdom benefits provided in the Agreement. Former United Kingdom residents living in New Zealand can have their periods of national insurance contributions counted as New Zealand residence to meet the residence criteria for the New Zealand benefits provided for in the Agreement.

Negotiation Status
Negotiations to make revisions to the agreement have been put on hold by the UK.

Information about required legislation
An Order in Council will be required to make the revisions to the agreement.

Impacts on Māori
The amendments to the Social Security Agreement between New Zealand and the United Kingdom will not have any direct impact on Māori interests. The revisions to the social security agreement are of a minor nature and do not fundamentally change the agreement. The social security agreement protects the social security rights of all New Zealanders, including Māori, who move between New Zealand and the United Kingdom. The Social Security Agreement assists New Zealanders, including Māori, who move to the United Kingdom to apply for and receive a United Kingdom pension or benefit. People who live in the United Kingdom for a period and then return to New Zealand are able to use residence in the United Kingdom to help them qualify for New Zealand Superannuation or certain benefits.

Impacts on stakeholders
Not applicable.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Exchange of Notes constituting an Agreement to amend the Agreement on Social Security between the Government of the Kingdom of the Netherlands and the Government of New Zealand

Treaty Type
Bilateral

Responsible Department
Social Development

Subject and Purpose
The social security agreement with the Netherlands was signed in 1990.

The Netherlands wishes to make amendments to the agreement to bring it into conformity with Netherlands legislation concerning non-exportability of benefits under the Netherlands Supplementary Benefits Act 1986.

Negotiation Status
New Zealand is awaiting the final diplomatic note from the Netherlands Government to bring the Exchange of Notes (EON) into force. In August 2012 it was agreed that progress would continue on the EON at the same time as work on a separate protocol to the Agreement. It is anticipated that the EON will be brought into force, via a diplomatic note, at the same time as the protocol.

Impacts on Māori
The Exchange of Notes will amend the Social Security Agreement between New Zealand and the Netherlands. The Social Security Agreement between New Zealand and the Netherlands protects the social security rights of all New Zealanders, including Māori, who move between New Zealand and the Netherlands. The Social Security Agreement assists New Zealanders who move to the Netherlands to apply for and receive New Zealand Superannuation and some benefits. The Social Security Agreement also enables people to use residence in New Zealand to help them qualify for a Netherlands pension or benefit. People who live in the Netherlands for a period and then return to New Zealand will be able to use periods of insurance under the Netherlands pension system to help them qualify for New Zealand Superannuation. The Netherlands also provides New Zealanders, including Māori, with the same rights under Netherlands legislation covered by the Agreement as citizens of the Netherlands.

Impacts on stakeholders
No specific potential impact on stakeholders anticipated.

Signed
N/A

Legislation Required
No

Ratification Required
No

Protocol to the Agreement on Social Security between the Government of New Zealand and the Government of the Kingdom of the Netherlands

Treaty Type
Bilateral

Responsible Department
Social Development

Subject and Purpose
The social security agreement with the Netherlands was signed in 1990.

Social Security Agreements modify domestic legislation to allow up to 100% of the rate of New Zealand pensions and benefits to be paid into agreement partner countries, and for applications for payments of New Zealand social security benefits to be made from Agreement partner countries. Social Security Agreements also enable people from agreement partner countries to count periods of residence or contribution in one country as periods of residence or contribution in the other, for the purposes of qualifying for social security benefits.

The protocol will make minor amendments to the social security agreement.

Negotiation Status
Negotiations concluded. Awaiting signature

Impacts on Māori
The Protocol will amend the Social Security Agreement between New Zealand and the Netherlands. The Social Security Agreement between New Zealand and the Netherlands protects the social security rights of all New Zealanders, including Māori, who move between New Zealand and the Netherlands. The Social Security Agreement assists New Zealanders who move to the Netherlands to apply for and receive New Zealand Superannuation and some benefits. The Social Security Agreement also enables people to use residence in New Zealand to help them qualify for a Netherlands pension or benefit. People who live in the Netherlands for a period and then return to New Zealand will be able to use periods of insurance under the Netherlands pension system to help them qualify for New Zealand Superannuation. The Netherlands also provides New Zealanders, including Māori, with the same rights under Netherlands legislation covered by the Agreement as citizens of the Netherlands.

Impacts on stakeholders
Not applicable.

Signed
No

Legislation Required
No

Ratification Required
Yes

Social Security Agreement between the Government of New Zealand and the Government of the Italian Republic

Treaty Type
Bilateral

Responsible Department
Social Development

Subject and Purpose
A social security agreement between New Zealand and Italy was signed in 1998 but has not been ratified by either country.

Social Security Agreements modify domestic legislation to allow up to 100% of the rate of New Zealand pensions and benefits to be paid into agreement partner countries, and for applications for payments of New Zealand social security benefits to be made from Agreement partner countries. Social Security Agreements also enable people from agreement partner countries to count periods of residence or contribution in one country as periods of residence or contribution in the other, for the purposes of qualifying for social security benefits.

Negotiation Status
Agreement signed. However, the ratification process has been paused until further notice.

Information about required legislation
The treaty must be brought into force by Order in Council

Impacts on Māori
The Social Security Agreement between New Zealand and Italy is unlikely to have any direct impact on Māori interests. The Social Security Agreement will protect the social security rights of all New Zealanders, including Māori, who move between New Zealand and Italy. The Agreement will contain a provision under which all people to whom the Agreement applies will be treated equally. The Social Security Agreement will assist New Zealanders who move to Italy to apply for and receive New Zealand Superannuation. The Social Security Agreement will also enable people to use residence in New Zealand to help them qualify for an Italian pension. People who live in Italy for a period and then return to New Zealand will be able to use contributions to the Italian pension system to help them qualify for New Zealand Superannuation. Italy will also provide New Zealanders, including Māori, with the same rights under Italian legislation covered by the Agreement as citizens of Italy.

Impacts on stakeholders
Not applicable.

Signed
Yes

Legislation Required
Yes

Ratification Required
Yes

Tax

United Nations Framework Convention on International Tax Cooperation

Treaty Type
Multilateral

Responsible Department
Inland Revenue

Subject and Purpose
The United Nations Framework Convention is a proposed new legal instrument aimed at improving global tax cooperation. The intention of this Convention is to drive the international tax framework to be more inclusive and effective. The Convention will be supported by Protocols. The two Protocols currently being developed concern the taxation of services and dispute prevention and resolution.

Negotiation Status
Negotiations began in 2025 and are intended to be completed in 2027.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to give effect to the Agreement under New Zealand law.

Impacts on Māori
The Convention would affect taxpayers generally in respect of cross-border activity and investment. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
This Convention is intended to improve global tax cooperation.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Agreement between New Zealand and the Kingdom of the Netherlands for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
New Zealand and the Netherlands intend to conclude a new Double Taxation Agreement (DTA) to replace the existing DTA signed in 1980 and the subsequent Protocol.

Negotiation Status
The first round was held in March 2026 and the second round is scheduled for September/October 2026.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to give effect to the DTA under New Zealand law.

Impacts on Māori
This is a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with the Netherlands. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
DTAs are generally seen as taxpayer and business 'friendly'. The intention of entering DTAs is to reduce tax impediments to cross-border trade, investment and other economic activity.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Agreement between New Zealand and the Republic of Slovenia for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
New Zealand and Slovenia are intending to conclude a new Double Taxation Agreement.

Negotiation Status
The first round was held in early 2020 and the second round was held in September 2023. The treaty was signed in Wellington on 3 December 2024. The parliamentary treaty examination process was completed in March 2025. The next step is to give effect to the DTA under New Zealand domestic law by an Order in Council.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to give effect to the DTA under New Zealand law.

Impacts on Māori
This is a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with the Republic of Slovenia. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
DTAs are generally seen as taxpayer and business 'friendly'. The intention of entering DTAs is to reduce tax impediments to cross-border trade, investment and other economic activity.

Signed
Yes

Legislation Required
Yes

Ratification Required
Yes

Agreement between New Zealand and the United Kingdom to amend or replace the existing Convention between the Government of New Zealand and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The aim of the negotiations is to conclude a new Double Tax Agreement (DTA) with the United Kingdom, to replace the existing DTA that was signed in 1983.

Negotiation Status
Negotiations concluded. A first round of negotiations was held in March 2020. A second round was held in October 2023. A third round was held in February 2024. Further negotiations on outstanding issues are currently being held via video conferencing starting from March 2025.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to give effect to the DTA under New Zealand law.

Impacts on Māori
This is a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with the United Kingdom. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
DTAs are generally seen as taxpayer and business 'friendly'. The intention of entering DTAs is to reduce tax impediments to cross-border trade, investment and other economic activity.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Agreement between the Government of New Zealand and the Government of Bermuda (as authorised by) the Government of the United Kingdom of Great Britain and Northern Ireland for the Allocation of Taxing Rights with Respect to Certain Income of Individuals and to Establish a Mutual Agreement Procedure in Respect of Transfer Pricing Adjustments

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
Tax agreement.

Negotiation Status
Negotiations are concluded and the agreement was signed in Washington on 16 April 2009. Awaiting completion of domestic procedures to bring the Agreement into force.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will need to be made to give effect to the Agreement under New Zealand law.

Impacts on Māori
This is a standard limited-scope DTA which provides benefits to taxpayers generally in respect of cross-border activity involving Bermuda. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
This is a standard limited-scope DTA which provides benefits to taxpayers generally in respect of cross-border activity involving Bermuda.

Signed
Yes

Legislation Required
Yes

Ratification Required
No

Agreement between the Government of New Zealand and the Government of Hungary for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance

Treaty Type
Bilateral/Plurilateral

Responsible Department
Inland Revenue

Subject and Purpose
The aim of the negotiations is to conclude a new Double Tax Agreement (DTA) with Hungary.

Negotiation Status
Negotiations concluded. A first round of negotiations was held in November 2018. A second round was held on October 2019. A third round was held in February 2024. We are currently looking for opportunities to sign the DTA.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to give effect to the DTA under New Zealand law.

Impacts on Māori
This is a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment involving Hungary. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
DTAs are generally seen as taxpayer and business 'friendly'. The intention of entering DTAs is to reduce tax impediments to cross-border trade, investment and other economic activity.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Agreement between the Government of New Zealand and the Government of Iceland for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The aim of the negotiations is to conclude a new Double Tax Agreement (DTA) with Iceland.

Negotiation Status
A first round of negotiations was held in December 2018. A second round of negotiations was held and concluded in February 2025. The treaty was signed on 22 October 2025. Awaiting completion of domestic procedures to bring the Agreement into force.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to give effect to the DTA under New Zealand law.

Impacts on Māori
This is a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with Iceland. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
DTAs are generally seen as taxpayer and business 'friendly'. The intention of entering DTAs is to reduce tax impediments to cross-border trade, investment and other economic activity.

Signed
Yes

Legislation Required
Yes

Ratification Required
Yes

Agreement between the Government of New Zealand and the Government of the Kingdom of Saudi Arabia for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
To conclude a Double Tax Agreement (DTA) between New Zealand and the Kingdom of Saudi Arabia.

Negotiation Status
A first round of negotiations was held in July 2017. A negotiation round is scheduled in for April 2026. It is yet unclear how many rounds of negotiations will be required.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to incorporate the DTA into New Zealand domestic law.

Impacts on Māori
This is a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with Saudi Arabia. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
DTAs are generally seen as taxpayer and business "friendly". They are entered into with the aim of reducing tax impediments to cross-border trade, investment and other economic activity.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Agreement between the Government of New Zealand and the Government of the Republic of Fiji for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The aim of the negotiations is to conclude a new Double Tax Agreement (DTA) with Fiji, to replace the existing DTA that dates back to 1976.

Negotiation Status
A first round of negotiations was held in late 2016. Negotiations resumed in December 2025. A further round is scheduled for August 2026.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to give effect to the DTA under New Zealand law.

Impacts on Māori
This is a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with Fiji. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
DTAs are generally seen as taxpayer and business 'friendly'. The intention of entering DTAs is to reduce tax impediments to cross-border trade, investment and other economic activity.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Agreement between the Government of New Zealand and the Government of the Republic of the Marshall Islands for the Allocation of Taxing Rights with respect to Certain Income of Individuals and to Establish a Mutual Agreement Procedure in respect of Transfer Pricing Adjustments

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
Supplementary Agreement to TIEA (Tax Information Exchange Agreement) that is relevant to pensions, government service, and students. It also includes a mutual agreement procedure in respect of transfer pricing adjustments.

Negotiation Status
Negotiations are concluded and an agreement has been signed. Exchange of diplomatic notes required.

Impacts on Māori
This is a standard limited-scope DTA which provides benefits to taxpayers generally in respect of cross- border activity with the Marshall Islands. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
This is a standard limited-scope DTA which provides benefits to taxpayers generally in respect of cross-border activity involving Marshall Islands.

Signed
Yes

Legislation Required
Yes

Ratification Required
Yes

Agreement between the Government of the Grand Duchy of Luxembourg and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The negotiations were entered into with the aim of concluding a Double Tax Agreement (DTA) with Luxembourg.

Negotiation Status
A first round of negotiations was held in July 2011, and a second round in May 2014. A round of negotiations is scheduled for September/October 2026.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will need to be made to give effect to the DTA under New Zealand law.

Impacts on Māori
This is a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with Luxembourg. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
DTAs are generally seen as taxpayer and business 'friendly'. They are entered into with the aim of reducing tax impediments to cross-border trade, investment and other economic activity.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Agreement between the Portuguese Republic and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The negotiations were entered into with the aim of concluding a Double Tax Agreement (DTA) with Portugal.

Negotiation Status
A first round of negotiations was held in October 2015. A further round of negotiations is likely to be held in 2027.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will need to be made to give effect to the DTA under New Zealand law.

Impacts on Māori
This is a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with Portugal. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
DTAs are generally seen as taxpayer and business 'friendly'. They are entered into with the aim of reducing tax impediments to cross-border trade, investment and other economic activity.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Convention between the Republic of Korea and New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The negotiations were entered into with the aim of concluding a new Double Tax Agreement (DTA) with the Republic of Korea to replace the existing DTA that dates back to 1981. It is now expected that the negotiations will aim to finalise a Protocol to amend the existing DTA.

Negotiation Status
A first round of negotiations was held in April 2015, and a second round was held in July 2016. Negotiations for an amending Protocol were completed in September 2025.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will need to be made to give effect to the agreement under New Zealand law.

Impacts on Māori
This is a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with Korea. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
DTAs are generally seen as taxpayer and business 'friendly'. They are entered into to reduce tax impediments to cross-border trade, investment and economic activity.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Protocol amending the Agreement between New Zealand and the Federal Republic of Germany for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Certain Other Taxes

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The aim of the negotiations is to agree a new Protocol to update the existing Double Tax Agreement (DTA) with Germany, which was signed in 1978. The primary purpose of the Protocol is to update the DTA with provisions to prevent base erosion and profit shifting (BEPS), as required or recommended by the OECD/G20 Inclusive Framework on BEPS.

Negotiation Status
A first round of negotiations was held in October 2021 via video conferencing. A second round of negotiations was held in Berlin in September 2024. A third round of negotiations was held in January 2025 via video conferencing. We are now seeking opportunities for approval to sign the DTA.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to give effect to the new Protocol under New Zealand law.

Impacts on Māori
This Protocol updates a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with Germany. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
The Protocol will update the DTA with measures to prevent tax planning strategies used by multinationals to avoid paying tax. Stakeholders currently using such strategies may therefore be required to restructure or pay more tax.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Second Protocol amending the Convention between the Government of Belgium and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, and the Protocol, Signed at Brussels on 15 September 1981

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The negotiations were entered into for the purpose of amending the existing Double Tax Agreement (DTA) with Belgium, by inserting a Non-Discrimination Article into the Agreement. During the negotiations, it was also agreed to make certain other technical updates to the DTA to ensure its provisions match prevailing treaty policy and/or international standards.

Negotiation Status
The Second Protocol was signed on 7 December 2009. All New Zealand domestic procedures for entry into force are complete, and New Zealand notified Belgium accordingly by diplomatic note on 7/12/2009. Awaiting reciprocal advice from Belgium. On receipt of their diplomatic note advising completing of all Belgian domestic processes, the DTA will enter into force.

Information about required legislation
An Order in Council (the Double Taxation Relief (Belgium) Amendment Order 2010), made on 5 July 2010, under section BH 1 of the Income Tax Act 2007.

Impacts on Māori
This Protocol updates a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with Belgium. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
DTAs are generally seen as taxpayer and business 'friendly'. They are entered into with the aim of reducing tax impediments to cross-border trade, investment and other economic activity. The Protocol will update the existing in several areas, all generally intended to enhance the above. For example, it updates the list of taxes covered by both sides and inserts a Non-Discrimination Article which will prevent either side from imposing discriminatory taxes.

Signed
Yes

Legislation Required
Yes

Ratification Required
No

Third Protocol amending the Convention between the Government of Belgium and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, and the Protocol, signed at Brussels on 15 September 1981, as amended by the Second Protocol signed at Brussels on 7 December 2009

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The negotiations were entered into with a view to amending New Zealand's existing 1981 Double Tax Agreement (DTA) with Belgium, to replace the Exchange of Information (EOI) Article with wording that reflects the international standard. Given that New Zealand and Belgium are both also signatories to the joint OECD/Council of Europe Multilateral Convention on Mutual Administrative Assistance in Tax Matters, which includes EOI provisions that already match the international standard, the Third Protocol has little practical significance. However, international scrutiny of EOI arrangements is such that it is important to ensure that the EOI provisions of the DTA and the Multilateral Convention are consistent.

Negotiation Status
The negotiations have concluded, and the next step is for the agreement to be signed. However, this is being held pending entry into force of the Second Protocol to the Belgium DTA.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will need to be made to give effect to the Protocol under New Zealand law.

Impacts on Māori
This Protocol updates a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with Belgium. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
Not applicable.

Signed
No

Legislation Required
Yes

Ratification Required

Yes

Agreement between the Republic of Croatia and New Zealand for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The aim of the negotiations is to conclude a new Double Tax Agreement (DTA) with Croatia. This bilateral treaty eliminates double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this treaty for the indirect benefit of residents of third States).

Negotiation Status
A first round of negotiations was held in March 2025. A second round of negotiations was held and negotiations were concluded in August 2025. The agreement was signed on the 20th of November 2025 and is currently undergoing Parliamentary Treaty Examination.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to give effect to the DTA under New Zealand law.

Impacts on Māori
This is a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with Croatia. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
DTAs are generally seen as taxpayer and business 'friendly'. The intention of entering DTAs is to reduce tax impediments to cross-border trade, investment and other economic activity.

Signed
Yes

Legislation Required
Yes

Ratification Required
Yes

Convention between Australia and New Zealand for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
A double tax agreement between Australia and New Zealand, to replace the existing 2009 agreement. The agreement will eliminate double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States).

Negotiation Status
The first round was held in May 2024 and a second round was held in May 2025. A third round of negotiations is scheduled for June 2026.

Information about required legislation
Order in Council will be required for implementation, and for the repeal of the existing treaty.

Impacts on Māori
This is a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with Australia. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
DTAs are generally seen as taxpayer and business 'friendly'. The intention of entering DTAs is to reduce tax impediments to cross-border trade, investment and other economic activity.

Due to the importance of the trading relationship with Australia, we have undertaken targeted stakeholder consultation with typical Inland Revenue stakeholders including CA ANZ, CPA Australia, Corporate Taxpayers Group, NZ Law Society and EY.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Agreement between the Government of New Zealand and the Government of the State of Qatar for the Elimination of Double Taxation with Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance

Treaty Type
Bilateral/Plurilateral

Responsible Department
Inland Revenue

Subject and Purpose
To conclude a Double Tax Agreement (DTA) between New Zealand and the State of Qatar.

Negotiation Status
A first round of negotiations is scheduled for November 2026.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to incorporate the DTA into New Zealand domestic law.

Impacts on Māori
This is a standard DTA which provides benefits to taxpayers generally in respect of cross-border activity and investment with Qatar. No disproportionate impact anticipated for Māori interests.

Impacts on stakeholders
DTAs are generally seen as taxpayer and business "friendly". They are entered into with the aim of reducing tax impediments to cross-border trade, investment and other economic activity.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Protocol Amending the Agreement between the Government of New Zealand and Government of British Virgin Islands for the Allocation of Taxing Rights with Respect to Certain Income of Individuals done at Washington DC on 13 August, 2009

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The aim is to conclude an amending Protocol to New Zealand's 2009 Supplementary Agreement to the Tax Information Exchange Agreement (TIEA) with British Virgin Islands. The purpose of the Protocol is to incorporate the minimum standards and some best practice treaty provisions resulting from the OECD's base erosion and profit shifting (BEPS) project into the Supplementary Agreement.

Negotiation Status
Negotiation of the Protocol was concluded in September 2024. Both New Zealand and British Virgin Islands will work through their respective domestic procedures for signing and entry into force of the Protocol. Once these are complete, the Protocol will enter into force following an exchange of diplomatic notes.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to give effect to the Protocol under New Zealand law.

Impacts on Māori
The scope of this TIEA is such that no disproportionate impact is anticipated for Māori interests.

Impacts on stakeholders
Not applicable.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Protocol Amending the Agreement between the Government of New Zealand and Government of the Cayman Islands for the Allocation of Taxing Rights with Respect to Certain Income of Individuals and to Establish a Mutual Agreement Procedure in Respect of Transfer Pricing Adjustments done at Washington DC on 13 August, 2009

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The aim is to conclude an amending Protocol to New Zealand's 2009 Supplementary Agreement to the Tax Information Exchange Agreement (TIEA) with the Cayman Islands. The purpose of the Protocol is to incorporate the minimum standards and some best practice treaty provisions resulting from the OECD's base erosion and profit shifting (BEPS) project into the Supplementary Agreement.

Negotiation Status
Negotiation of the Protocol was concluded in April 2024. Both New Zealand and the Cayman Islands will work through their respective domestic procedures for signing and entry into force of the Protocol. Once these are complete, the Protocol will enter into force following an exchange of diplomatic notes.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to give effect to the Protocol under New Zealand law.

Impacts on Māori
The scope of this TIEA is such that no disproportionate impact is anticipated for Māori interests.

Impacts on stakeholders
Not applicable.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Protocol Amending the Agreement between the Government of New Zealand and the Government of the Cook Islands for the Allocation of Taxing Rights with Respect to Certain Income of Individuals and to Establish a Mutual Agreement Procedure in Respect of Transfer Pricing Adjustments done at Rarotonga, Cook Islands on 9 July, 2009

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The aim is to conclude an amending Protocol to New Zealand's 2009 Supplementary Agreement to the Tax Information Exchange Agreement (TIEA) with the Cook Islands. The purpose of the Protocol is to incorporate the minimum standards and some best practice treaty provisions resulting from the OECD's base erosion and profit shifting (BEPS) project into the Supplementary Agreement.

Negotiation Status
Negotiation of the Protocol was concluded in September 2023. Both New Zealand and the Cook Islands will work through their respective domestic procedures for signing and entry into force of the Protocol. Once these are complete, the Protocol will enter into force following an exchange of diplomatic notes.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to give effect to the Protocol under New Zealand law.

Impacts on Māori
The scope of this TIEA is such that no disproportionate impact is anticipated for Māori interests.

Impacts on stakeholders
Not applicable.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Protocol between the Government of the Isle of Man and the Government of New Zealand Amending the Agreement of 27 July 2009 for the Allocation of Taxing Rights with Respect to Certain Income of Individuals and to Establish a Mutual Agreement Procedure in Respect of Transfer Pricing Adjustments

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The aim is to conclude an amending Protocol to New Zealand's 2009 Supplementary Agreement to the Tax Information Exchange Agreement (TIEA) with the Isle of Man. The purpose of the Protocol is to incorporate the minimum standards and some best practice treaty provisions resulting from the OECD's base erosion and profit shifting (BEPS) project into the Supplementary Agreement.

Negotiation Status
Negotiation of the Protocol was concluded in July 2024. Both New Zealand and the Isle of Man will work through their respective domestic procedures for signing and entry into force of the Protocol. Once these are complete, the Protocol will enter into force following an exchange of diplomatic notes.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to give effect to the Protocol under New Zealand law.

Impacts on Māori
The scope of this TIEA is such that no disproportionate impact is anticipated for Māori interests.

Impacts on stakeholders
Not applicable.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Protocol Amending the Agreement between the Government of New Zealand and the Government of Jersey for the Allocation of Taxing Rights with Respect to Certain Income of Individuals and to Establish a Mutual Agreement Procedure in Respect of Transfer Pricing Adjustments done at London, United Kingdom on 27 July, 2009

Treaty Type
Bilateral

Responsible Department
Inland Revenue

Subject and Purpose
The aim is to conclude an amending Protocol to New Zealand's 2009 Supplementary Agreement to the Tax Information Exchange Agreement (TIEA) with Jersey. The purpose of the Protocol is to incorporate the minimum standards and some best practice treaty provisions resulting from the OECD's base erosion and profit shifting (BEPS) project into the Supplementary Agreement.

Negotiation Status
Negotiations of the Protocol are still ongoing.

Information about required legislation
An Order in Council, made under section BH 1 of the Income Tax Act 2007, will be required to give effect to the Protocol under New Zealand law.

Impacts on Māori
The scope of this TIEA is such that no disproportionate impact is anticipated for Māori interests.

Impacts on stakeholders
Not applicable.

Signed
No

Legislation Required
Yes

Ratification Required
Yes

Trade

Agreement on Climate Change, Trade and Sustainability

Treaty Type
Plurilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
The Agreement on Climate Change Trade and Sustainability (ACCTS) initiative is an Agreement by a small group of like-minded countries - Costa Rica, Iceland, New Zealand and Switzerland. It is intended to demonstrate in practical terms how trade rules and architecture can be used to support environmental and broader sustainable development objectives while generating momentum towards an eventual multilateral agreement.
The initiative covers the following key areas:
- Elimination of tariffs on environmental goods
- New and binding commitments on environmental services
- Disciplines to eliminate harmful fossil fuel subsidies
- The development of guidelines for voluntary eco-labelling programmes and associated mechanisms to encourage their promotion and application

The initial cohort of countries aims to swiftly conclude an ambitious agreement. The result will act as a pathfinder agreement open to accession by other WTO members if they are able to meet the obligations.

Negotiation Status

ACCTS was signed on 15 November 2024, and the four signatories are currently undertaking the necessary legal procedures. ACCTS will enter into force on the first day of the third month following the date on which at least three signatories to this Agreement have notified the Depositary [New Zealand] in writing of the completion of their applicable legal procedures.

New Zealand ratified the Agreement on 1 July 2025. Iceland ratified the Agreement in April 2026.

Information about required legislation
This Agreement shall enter into force on the first day of the third month following the date on which at least three signatories to this Agreement have notified the Depositary in writing of the completion of their applicable legal procedures.

Impacts on Māori
As with Free Trade Agreements, New Zealand is seeking a specific provision, the Treaty of Waitangi exception clause, which allows the Government to adopt measures that it deems necessary to accord favourable treatment to Māori (including in fulfilment of its obligations under the Treaty of Waitangi) provided that those measures do not amount to unreasonable or arbitrary discrimination or a disguised restriction on trade.

Impacts on stakeholders
Public submissions were actively sought in 2019 and are welcome on an ongoing basis through the MFAT website (tradeforall@mfat.govt.nz). Consultations with interested groups are ongoing on a periodic basis. Brief updates on the progress in negotiations are also available on the MFAT website.

The objectives of the Agreement are focused on using trade rules to support sustainable development, and as such the primary driver is environmental rather than commercial outcomes. Nonetheless, liberalisation of environmental goods and services will benefit the relevant New Zealand manufacturers and services providers. It will also benefit consumers as environmental goods and services become cheaper to buy in each of the ACCTS countries – accelerating access and uptake, and incentivising use of new technologies. Disciplines to eliminate harmful fossil fuel subsidies will help remove the perverse effects of these environmentally harmful and socially regressive subsidies and make it easier for renewable energy sources to compete. This has the potential to deliver trade, economic, social and environmental benefits. The development of guidelines for voluntary eco-labelling programmes and associated mechanisms to encourage their promotion and application will help support the development of high-integrity eco-labels that are transparent in their criteria and meaningful to consumers.

Signed

Yes

Legislation Required

Yes

Ratification Required

Yes

Agreement on Trade in Essential Supplies with Singapore

Treaty Type
Bilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
The Agreement will be incorporated into our existing bilateral Free Trade Agreement with Singapore and will commit both countries to not imposing export restrictions on an agreed list of goods.

This Agreement would help maintain trade between the two countries in those essential goods during a crisis and would not undercut any existing commercial arrangements.

Negotiation Status
In April 2022, the Singapore – New Zealand Supply Chain Working Group (SCWG) was announced by the Prime Ministers of Singapore and New Zealand.
On 10 October 2025 New Zealand and Singapore announced conclusion of negotiations. The Agreement was signed on 5 May 2026. The Agreement will commence Parliamentary Treaty Examination in May 2026.

Impacts on Māori
Officials have considered any potential impact this Protocol may have for Māori including via engagement with treaty partners. They are confident there are no issues relating to the Treaty in this Protocol and note the existing Treaty of Waitangi exemption clause in the existing FTA will continue to apply.

Impacts on stakeholders
Officials undertook a public consultation process prior to the commencement of negotiations, which remained open through initial negotiating rounds, including with Treaty partners, Trade Unions and Industry groups, to ensure their views were considered and heard.

Signed
Yes

Legislation Required
No

Ratification Required
No

New Zealand – Pacific Alliance Free Trade Agreement

Treaty Type
Bilateral/Plurilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
In June 2017 New Zealand launched free trade agreement (FTA) negotiations with the Pacific Alliance, the Latin American regional grouping made up of Chile, Colombia, Mexico, and Peru. New Zealand is pursuing a high quality, comprehensive, and progressive agreement that builds on existing agreements with Chile, Mexico, and Peru - New Zealand's FTA partners under the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) and with Chile also the Trans-Pacific Strategic Economic Partnership (the 'P4 Agreement') - and establishes a new FTA with Colombia.

An agreement is expected to include provisions that remove tariffs on goods exports and address other issues that affect trade like customs clearance and other border procedures; trade in services, including digital trade; investment; government procurement; competition policy and state-owned enterprises; intellectual property; transparency of laws and regulations; labour, environment and cooperation on climate change; trade and gender issues; and wider cooperation activities; and an agreement-wide exception in relation to the Treaty of Waitangi.

Negotiation Status
Under negotiation. To date, eight rounds of negotiations have been held. New Zealand is committed to concluding negotiations as soon as possible provided the agreement includes high quality and comprehensive access for New Zealand exporters and protects governments' right to regulate.

Impacts on Māori
The New Zealand Government is seeking improved market access for goods and services of export interest to Māori, including Māori businesses that sell agriculture, forestry, and fisheries products to international markets, including in Latin America. To help inform New Zealand's approach to market access in the negotiations, the Government commissioned a special report by Business and Economic Research Limited (BERL) into Māori export interests in Pacific Alliance markets in June 2018. As with other New Zealand trade agreements, the Pacific Alliance-New Zealand FTA will also seek to include a Treaty of Waitangi exception clause which will protect the Government's ability to adopt policies that fulfil its obligations to Māori, including under the Treaty of Waitangi. Exceptions will also be included in the agreement that preserve governments' ability to regulate in the public interest, including to protect public health; the environment; implement tax policy, prudential regulation and respond to financial crises; and for national security needs. In addition to market access, in line with the Government's Trade for All agenda and the importance of ensuring trade agreements are inclusive of a wide variety of New Zealanders' interests, New Zealand is seeking to advance a framework for cooperation on indigenous issues in the FTA. The purpose of cooperation activities could include leveraging and expanding the opportunities for indigenous peoples that are presented by trade and investment, seeking to address trade barriers for indigenous peoples, and promoting cultural and people-to-people links. This approach aims to build upon a number of successful activities that are already being undertaken between New Zealand and Pacific Alliance countries, as well as directly between indigenous communities. Areas of interest may include developing trade and business relations, indigenous culture and language revitalisation, education and training, and traditional knowledge. There has been consultation with Māori throughout the negotiations through

in-person meetings, submissions processes, and regular pānui. Further consultations will continue as negotiations progress.

Impacts on stakeholders

New Zealand businesses are generally expected to benefit from the FTA as a result of increased market access and a reduction of barriers to trade. Given CPTPP has entered into force in Mexico (with Chile and Peru expected to ratify in 2019), New Zealand is focusing on securing additional market access for New Zealand exporters in those markets, and comprehensive market access in Colombia. Regular updates on negotiations have been posted on the Ministry of Foreign Affairs and Trade website, as well as an invitation for stakeholders to attend public events (dedicated sessions on the New Zealand-Pacific Alliance FTA, as well as public presentations on New Zealand's wider trade policy agenda). Negotiators have welcomed input from all interested groups and two dedicated submissions processes have been held (September- October 2017 and March-April 2018) in which New Zealanders were invited to share with negotiators their views on what New Zealand should prioritise in the FTA, including any trade barriers they would like to see addressed and how the FTA could promote progressive and inclusive trade. Overall, 34 submissions were received.

Signed

No

Legislation Required

Unknown

Ratification Required

Unknown

New Zealand – Gulf Cooperation Council Free Trade Agreement

Treaty Type
Bilateral/Plurilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
New Zealand and the six-nation Gulf Cooperation Council (GCC, a regional economic grouping comprising Saudi Arabia, Kuwait, Bahrain, Qatar, United Arab Emirates and Oman) concluded substantive FTA negotiations after six rounds on 31 October 2009.

The GCC is New Zealand's 8th largest trading partner (with the UAE and Saudi Arabia being the key markets). In 2017, New Zealand goods and services exports to the GCC totalled NZ$1.98 billion and total two-way trade was worth NZ$4.66 billion. The GCC countries are our seventh largest export destination. While New Zealand's major exports to the region are dominated by primary sector products such as dairy, sheep meat, and wood, there is increasingly a strong interest in critical services areas such as ICT, education, environmental and professional services.

The FTA will provide a strong platform for export growth into the GCC region. Potential benefits of the FTA include:

- better market access for New Zealand businesses in the Gulf region;
- elimination of tariffs for exporters;
- better procedures for dealing with non-tariff barriers to trade such as sanitary and phytosanitary measures, technical barriers to trade, customs procedures and rules of origin;
- increased opportunities for New Zealand's service sector in areas such as information and communications technology, education services, architecture and engineering services, consultancies, legal services, environmental services and construction;
- potential for more investment between the countries.

Negotiation Status
Negotiations on the NZ GCC FTA started in 2007 and were substantially concluded in October 2009 but due to a moratorium on FTAs put in place by the GCC and other political developments the agreement was never finalised nor signed. Following the Minister of Trade and Export Growth's visit to the region in March 2022, the GCC and New Zealand agreed to reengage in negotiations.

On 31 October 2024, officials concluded negotiations on the GCC FTA. The GCC FTA is ready for signature.

Information about required legislation
The timing of legislation related to the FTA is not yet clear and will depend on the agreed date for signature.

Impacts on Māori
As with other New Zealand Free Trade Agreements, New Zealand has sought a specific provision, the Treaty of Waitangi exception clause, which would protect the Government's ability to adopt policies that fulfil its obligations to Māori, including under the Treaty of Waitangi.

Impacts on stakeholders

Regular consultations have been held with business and other stakeholders. Further updates will be provided if progress on the FTA becomes likely.

Signed

No

Legislation Required

Yes

Ratification Required

Unknown

New Zealand – India Free Trade Agreement

Treaty Type
Bilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
In March 2025, New Zealand and India announced the launch of negotiations towards a comprehensive free trade agreement (FTA). The New Zealand – India FTA will deliver preferential access for New Zealand exporters to the large and fast-growing Indian market for 95% of our current exports over time – with more than 50% benefitting from full tariff elimination immediately on the day one and rising to more than 80% over time. Negotiations were concluded on 22 December 2025.

New Zealand and India previously entered into FTA negotiations in 2010. This bilateral negotiation ended in 2015 after 10 rounds, when India joined the Regional Comprehensive Economic Partnership (RCEP) negotiation. India later withdrew from that negotiation in 2019.

Negotiation Status
Negotiations were launched on 17 March 2025 and were concluded on 22 December 2025. The Agreement was signed on 27 April 2026. The Agreement commenced Parliamentary Treaty Examination in April 2026.

Impacts on Māori
The Agreement includes a chapter on Māori trade (cultural, trade, and economic cooperation chapter) and the standard Treaty of Waitangi exception.

Impacts on stakeholders
Regular updates on the negotiations are posted on the Ministry of Foreign Affairs and Trade's website as well as an invitation for stakeholders to contact negotiators with any trade concerns that they would like addressed in the FTA. Regular consultations were held with business and other stakeholders. Negotiators welcomed input from all interested groups.

Signed
Yes

Legislation Required
Yes

Ratification Required
Yes

World Trade Organisation Trade Negotiations: Doha Development Agenda

Treaty Type
Multilateral

Responsible Department
Foreign Affairs and Trade

Subject and Purpose
These negotiations are for a further round of multilateral trade liberalisation under the World Trade Organisation (WTO) known as the *Doha Development Agenda* (DDA), which follow on from the Uruguay Round. The DDA is intended to address cuts in tariffs and subsidies in agricultural and non-agricultural goods, expand commitments on market access in services and improve various aspects of WTO rules.

The future of these negotiations is unclear, as WTO Members' have different views on the DDA. As reflected in the *Nairobi Ministerial Declaration* from the Tenth Ministerial Conference in 2015, some Members reaffirmed the DDA and their intention to conclude the DDA negotiations. Other Members were unwilling to reaffirm the Doha mandates and were instead interested in new approaches to achieve meaningful outcomes in multilateral negotiations.

Regardless of the format, and whether framed as a "negotiating round" (where in WTO tradition, nothing is agreed until the whole package is agreed), there is ongoing work in Geneva on a range of issues from the DDA, including fisheries subsidies, agriculture and services.

Negotiation Status
The negotiations were launched based on decisions taken at the WTO ministerial meeting in Doha in November 2001.

New Zealand's efforts have been focused on bringing the negotiations to an ambitious and balanced conclusion. The core negotiations are currently stalled but there has been some progress with WTO members concluding the *Trade Facilitation Agreement* (TFA) in 2015.

At the 10th Ministerial Conference in Nairobi in December 2015, WTO members agreed to the elimination of agricultural export subsidies, and a group of WTO members agreed to an expansion of product coverage under the WTO Information Technology Agreement (ITA). At the 11th WTO Ministerial Conference in Buenos Aires in December 2017, WTO members agreed to conclude negotiations to discipline fisheries subsidies by the time of the next Ministerial conference, scheduled to be held in late 2019. The 12th WTO Ministerial Conference was subsequently postponed due to COVID-19 and took place in 2021.

Impacts on Māori
To the extent that trade liberalisation and the removal of regulatory barriers and trade distorting subsidies improves New Zealand's export opportunities and thereby enhances export growth, Māori would expect to benefit along with other members of the New Zealand workforce and other New Zealand business groups. There may also be limited impacts on specific companies or sectors if New Zealand cuts tariffs as a result of commitments under any new WTO treaty.

Previous analysis suggests that liberalisation of trade in agriculture, fisheries and forestry will have larger benefits for Māori than some other groups in the population because of the level of their participation in these sectors of the economy.

Impacts on stakeholders

The DDA covers a wide range of sectors. There has been consultation with interested groups across a range of different sectors.

Signed

Not applicable.

Legislation Required

Unknown

Ratification Required

Unknown

Te Kāwanatanga o Aotearoa
New Zealand Government

MFAT

MINISTRY OF FOREIGN AFFAIRS AND TRADE
MANATŪ AORERE