(ii) An arbitration decision shall be final, unless that decision is found to be unenforceable by the courts of one of the Contracting States due to a violation of paragraph 5 of Article 26 of the Convention, of this paragraph or of any procedural rule determined in accordance with subparagraph (a) of this paragraph that may reasonably have affected the decision. If the decision is found to be unenforceable due to the violation, the decision shall be considered not to have been made.

(e) Where, at any time after a request for arbitration has been made and before the arbitration panel has delivered a decision to the competent authorities and the person who made the request for arbitration, the competent authorities have solved all the unresolved issues submitted to the arbitration, the case shall be considered as resolved pursuant to paragraph 2 of Article 26 of the Convention and no arbitration decision shall be provided.

17. With reference to paragraph 5 of Article 27 of the Convention:

It is understood that a Contracting State may decline to supply information relating to confidential communications between attorneys, solicitors or other admitted legal representatives in their role as such and their clients to the extent that the communications are protected from disclosure under the domestic law of that Contracting State.

18. With reference to Article 28 of the Convention:

(a) It is understood that in the case of New Zealand the collection of a revenue claim is subject to Part 10A of the Tax Administration Act 1994 or any legislation which replaces those provisions after the date of signature of the Convention.

(b) In no case shall the provisions of Article 28 of the Convention be construed so as to allow a Contracting State to request assistance from the other Contracting State in the collection of a revenue claim with respect to which the first-mentioned Contracting State would not be able to provide such assistance under the laws or in the normal course of administrative practices of the first-mentioned Contracting State if the request for such assistance were made to the first-mentioned Contracting State.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed this Protocol.

DONE in duplicate at Tokyo this tenth day of December, 2012, in the Japanese and English languages, both texts being equally authentic.

FOR JAPAN　　FOR NEW ZEALAND

榛葉賀津也　　Mark Sinclair

省　令

○財務省令第三号

租税条約等の実施に伴う所得税法、法人税法及び地方税法の特例等に関する法律（昭和四十四年法律第四十六号）第十二条の規定に基づき、法人税法及び地方税法の特例等に関する法律の施行に関する省令の一部を改正する省令を次のように定める。

平成二十五年九月二十六日

財務大臣　麻生　太郎

租税条約等の実施に伴う所得税法、法人税法及び地方税法の特例等に関する法律の施行に関する省令の一部を改正する省令

租税条約等の実施に伴う所得税法、法人税法及び地方税法の特例等に関する法律の施行に関する省令（昭和四十四年大蔵省令第一号）の一部を次のように改正する。

第九条の二第五項に次の一号を加える。

七　所得に対する租税に関する二重課税の回避及び脱税の防止のための日本国とニュージーランドとの間の条約第十条3に関する(b)又は第二十二条2(f)、4若しくは5

附　則

この省令は、所得に対する租税に関する二重課税の回避及び脱税の防止のための日本国とニュージーランドとの間の条約が日本国について効力を生ずる日から施行する。

○財務省令第五十四号

租税条約等の実施に伴う所得税法、法人税法及び地方税法の特例等に関する法律（昭和四十四年法律第四十六号）第六条の二第一項の規定に基づき、租税条約等の実施に伴う所得税法、法人税法及び地方税法の特例等に関する法律に基づく租税条約に基づく条約等の実施に伴う所得税法、法人税法及び地方税法の特例等に関する法律の施行に関する省令の一部を改正する省令を次のように定める。

平成二十五年九月二十六日

財務大臣　麻生　太郎