

No. 48989

**United Kingdom of Great Britain and Northern Ireland (in respect of Turks and Caicos Islands)
and
France**

Agreement between the Government of the French Republic and the Government of the Turks and Caicos Islands for the exchange of information relating to tax matters. Paris, 18 September 2009, and Grand Turk, 24 September 2009

Entry into force: *15 July 2011 by notification, in accordance with article 12*

Authentic texts: *English and French*

Registration with the Secretariat of the United Nations: *United Kingdom of Great Britain and Northern Ireland, 15 September 2011*

**Royaume-Uni de Grande-Bretagne et d'Irlande du Nord (à l'égard des Îles Turques et Caïques)
et
France**

Accord entre le Gouvernement de la République française et le Gouvernement des Îles Turques et Caïques relatif à l'échange de renseignements en matière fiscale. Paris, 18 septembre 2009, et Grand Turk, 24 septembre 2009

Entrée en vigueur : *15 juillet 2011 par notification, conformément à l'article 12*

Textes authentiques : *anglais et français*

Enregistrement auprès du Secrétariat des Nations Unies : *Royaume-Uni de Grande-Bretagne et d'Irlande du Nord, 15 septembre 2011*

**AGREEMENT BETWEEN
THE GOVERNMENT OF THE FRENCH REPUBLIC
AND
THE GOVERNMENT OF THE TURKS AND CAICOS ISLANDS
FOR THE EXCHANGE OF INFORMATION
RELATING TO TAX MATTERS**

WHEREAS the Government of the French Republic and the Government of the Turks and Caicos Islands (“the Contracting Parties”) wish to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes;

WHEREAS it is acknowledged that the Government of the Turks and Caicos Islands has the right under the terms of its Entrustment from the United Kingdom to negotiate, conclude and perform a tax information exchange agreement with the Government of the French Republic;

NOW, therefore, the Contracting Parties have agreed to conclude the following Agreement which contains obligations on the part of the Contracting Parties only:

ARTICLE 1

OBJECT AND SCOPE OF THE AGREEMENT

1. The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes and tax matters covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment, verification and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters:

2. The rights and safeguards secured to persons by the laws or administrative practice of the Requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

ARTICLE 2

JURISDICTION

To enable the provisions of this Agreement to be implemented, information shall be provided in accordance with this Agreement by the competent authority of the Requested Party without regard to whether the person to whom the information relates is, or whether the information is held by, a resident or national or citizen of a Contracting Party. A Requested Party is not obliged to provide information, which is neither held by its authorities nor in the possession of or in the control of or obtainable by persons who are within its territorial jurisdiction.

ARTICLE 3

TAXES COVERED

1. The taxes covered by this Agreement are the existing taxes imposed by the laws of the Contracting Parties.
2. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes.
3. The Agreement shall also apply to other taxes as may be agreed in an exchange of letters between the Contracting Parties.
4. The competent authorities of the Contracting Parties shall notify each other of any relevant changes to the taxation and related information gathering measures covered by this Agreement.

ARTICLE 4

DEFINITIONS

1. For the purposes of this Agreement, unless otherwise defined:
 - a) "France" means the European and overseas departments of the French Republic including the territorial sea, and any area outside the territorial sea within which, in accordance with international law, the French Republic has sovereign rights for the purpose of exploring and exploiting the natural resources of the seabed and its subsoil and the superjacent waters;

- b) "Turks and Caicos Islands" means the territory of the Turks and Caicos Islands;
- c) the term "competent authority" means
 - i) in the case of France, the Minister of Finance, or his authorised representative;
 - ii) in the case of Turks and Caicos Islands, the Permanent Secretary in the Ministry of Finance or a person or authority designated by him in writing;
- d) the term "person" includes a natural person, a legal person, or any body or group of such persons;
- e) the term "tax" means any tax to which the Agreement applies;
- f) the term "Requesting Party" means the Party requesting information;
- g) the term "Requested Party" means the Party requested to provide information;
- h) the term "information gathering measures" means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;
- i) the term "information" means any fact, statement, document or record in any form whatever;
- j) the term "criminal tax matters" means tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the Requesting Party;
- k) the term "criminal laws" means all criminal laws designated as such under domestic law irrespective of whether contained in the tax laws, the criminal code or other statutes.

2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Contracting Party, any meaning under the applicable tax laws of that Contracting Party prevailing over a meaning given to the term under other laws of that Contracting Party.