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**Germany
and
Grenada**

Agreement between the Federal Republic of Germany and Grenada for the exchange of information relating to tax matters (with protocol). St George's, 3 February 2011

Entry into force: 22 November 2013 by the exchange of the instruments of ratification, in accordance with article 13

Authentic texts: English and German

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**Allemagne
et
Grenade**

Accord entre la République fédérale d'Allemagne et la Grenade relatif à l'échange d'informations en matière fiscale (avec protocole). Saint-Georges, 3 février 2011

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[ENGLISH TEXT – TEXTE ANGLAIS]

Agreement

between

the Federal Republic of Germany

and

Grenada

for the Exchange of Information Relating to Tax Matters

The Federal Republic of Germany
and
Grenada

Whereas the Contracting States wish to enhance and facilitate the terms and conditions governing the exchange of information relating to all tax matters;

Whereas the Contracting States recognise that the following Agreement contains obligations on the part of the Contracting States only;

Have agreed as follows:

Article 1
Scope of the Agreement

The competent authorities of the Contracting States shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the respective laws of the Contracting States concerning taxes covered by this Agreement, including information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of criminal tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The requested Contracting State should take all steps to ensure that any rights and safeguards secured to persons by the laws or administrative practices of the requested Party are not applied in a manner that unduly prevents or delays effective exchange of information.

Article 2

Jurisdiction

A requested Contracting State is not obligated to provide information which is neither held by its authorities nor in the possession of or obtainable by persons who are within its territorial jurisdiction.

Article 3

Taxes Covered

(1) This Agreement shall apply to the following taxes:

a) in respect of the Federal Republic of Germany:

- the income tax (Einkommensteuer),
 - the corporation tax (Körperschaftsteuer),
 - the trade tax (Gewerbesteuer),
 - the capital tax (Vermögensteuer),
 - the inheritance tax (Erbschaftsteuer),
 - the value added tax (Umsatzsteuer),
 - the tax on insurance premiums (Versicherungsteuer) and
 - all other taxes except customs and excise duties,
- including the supplements levied thereon;

b) in respect of Grenada:

all taxes except customs and excise duties.

(2) This Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to or in place of the existing taxes if the Contracting States so agree. The competent authorities of the Contracting States shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

Article 4
Definitions

(1) For the purposes of this Agreement, unless otherwise defined:

- a) “Federal Republic of Germany” means the area in which the tax law of the Federal Republic of Germany is in force;
- b) “Grenada” means the State of Grenada;
- c) “competent authority” means
 - (i) in respect of the Federal Republic of Germany, the Federal Ministry of Finance or the agency to which it has delegated its power; which in respect of criminal tax matters will be the Federal Ministry of Justice or the agency to which it has delegated its power,
 - (ii) in respect of Grenada, the Minister of Finance or the Minister’s authorized representative,
- d) “person” includes an individual, a company and any other body of persons,
- e) “company” means any body corporate or any entity that is treated as a body corporate for tax purposes,
- f) “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors,
- g) “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company,