

**No. 53328\***

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**Canada  
and  
Dominica**

**Agreement between Canada and the Commonwealth of Dominica for the exchange of information with respect to tax matters. Roseau, 29 June 2010**

**Entry into force:** *10 January 2012 by notification, in accordance with article 13*

**Authentic texts:** *English and French*

**Registration with the Secretariat of the United Nations:** *Canada, 22 January 2016*

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**Canada  
et  
Dominique**

**Accord entre le Canada et le Commonwealth de la Dominique sur l'échange de renseignements en matière fiscale. Roseau, 29 juin 2010**

**Entrée en vigueur :** *10 janvier 2012 par notification, conformément à l'article 13*

**Textes authentiques :** *anglais et français*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Canada, 22 janvier 2016*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

AGREEMENT  
  
BETWEEN  
  
CANADA  
  
AND  
  
THE COMMONWEALTH OF DOMINICA  
  
FOR THE EXCHANGE OF INFORMATION  
  
WITH RESPECT TO TAX MATTERS

**CANADA** and **THE COMMONWEALTH OF DOMINICA**, desiring to facilitate the exchange of information with respect to taxes, have agreed as follows:

## **ARTICLE 1**

### **Object and Scope of this Agreement**

1. The Parties, through their competent authorities, shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Parties concerning taxes covered by this Agreement. Such information shall include 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 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.
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**

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

### **ARTICLE 3**

#### **Taxes Covered**

1. The taxes which are the subject of this Agreement are, in the case of Canada, all taxes imposed or administered by the Government of Canada, and in the case of the Commonwealth of Dominica, all taxes imposed or administered by the Commonwealth of Dominica, at the date of signature of this Agreement.
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. Furthermore, the taxes covered may be expanded or modified by mutual agreement of the Parties in the form of an exchange of letters.
4. The competent authorities of the Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by this Agreement which may affect their obligations pursuant to this Agreement.

### **ARTICLE 4**

#### **Definitions**

1. For the purposes of this Agreement, unless otherwise defined:
  - (a) the term "Party" means Canada or the Commonwealth of Dominica as the context requires;
  - (b) the term "competent authority" means:
    - (i) in the case of Canada, the Minister of National Revenue or the Minister's authorised representative;
    - (ii) in the case of the Commonwealth of Dominica, the Minister for Finance or the Minister's authorised representative;

- (c) the term “person” includes an individual, a company, a trust, a partnership and any other body of persons;
- (d) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (e) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided that its listed shares can be readily purchased and 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;
- (f) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
- (g) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Parties;
- (h) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form;
- i) the term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased and sold, or readily purchased and redeemed, by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
- j) the term “tax” means any tax to which this Agreement applies;
- k) the term “applicant Party” means the Party requesting information;
- l) the term “requested Party” means the Party requested to provide information;