

**No. 53330\***

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**Canada  
and  
United Kingdom of Great Britain and Northern Ireland (in  
respect of Guernsey)**

**Agreement between the Government of Canada and the States of Guernsey, under the entrustment from the Government of the United Kingdom of Great Britain and Northern Ireland, for the exchange of information on tax matters (with protocol). St. Peter Port, 19 January 2011**

**Entry into force:** *18 January 2012, in accordance with article 11*

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

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

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**Canada  
et  
Royaume-Uni de Grande-Bretagne et d'Irlande du Nord (à  
l'égard de Guernesey)**

**Accord entre le Gouvernement du Canada et les États de Guernesey, agissant en vertu d'un mandat du Gouvernement du Royaume-Uni de Grande-Bretagne et d'Irlande du Nord, sur l'échange de renseignements en matière fiscale (avec protocole). Saint-Pierre-Port, 19 janvier 2011**

**Entrée en vigueur :** *18 janvier 2012, conformément à l'article 11*

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

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

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**AGREEMENT**  
**BETWEEN**  
**THE GOVERNMENT OF CANADA**  
**AND**  
**THE STATES OF GUERNSEY,**  
**UNDER ENTRUSTMENT FROM THE GOVERNMENT**  
**OF THE UNITED KINGDOM OF GREAT BRITAIN**  
**AND NORTHERN IRELAND,**  
**FOR THE EXCHANGE OF INFORMATION ON TAX MATTERS**

**WHEREAS** the Government of the United Kingdom has issued a letter of entrustment to the States of Guernsey to negotiate, and conclude an agreement for the exchange of information on tax matters with the Government of Canada:

**NOW, THEREFORE, THE GOVERNMENT OF CANADA and THE STATES OF GUERNSEY** (“the Parties”) wishing to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes, have agreed as follows:

## **ARTICLE 1**

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

The Parties 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, including information that is foreseeably relevant to the determination, assessment, enforcement and collection of tax with respect to persons subject to such taxes, the investigation of tax matters or the prosecution of tax matters in relation to such persons. A requested Party is not obliged to provide information which is neither held by its authorities nor in possession of nor obtainable by persons who are within its territorial jurisdiction. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable. The requested Party shall use its best endeavours to ensure that the effective exchange of information is not unduly prevented or delayed.

## ARTICLE 2

### Taxes Covered

1. This Agreement shall apply to the following taxes imposed by or on behalf of the Parties:

- (a) in the case of Canada, all taxes on income and on capital imposed or administered by the Government of Canada;
- (b) in the case of Guernsey:
  - (i) income tax;
  - (ii) dwellings profits tax.

2. This Agreement shall apply also to any identical taxes imposed after the date of signature of this Agreement in addition to or in place of the existing taxes, or any substantially similar taxes if the Parties so agree in an exchange of letters. The competent authority of each Party shall notify the other of substantial changes in laws which may affect the obligations of that Party pursuant to this Agreement.

## ARTICLE 3

### Definitions

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

- (a) "Canada", used in a geographical sense, means:
  - (i) the land territory, air space, internal waters and territorial sea of Canada;
  - (ii) the exclusive economic zone of Canada, as determined by its domestic law, consistent with Part V of the *United Nations Convention on the Law of the Sea* of 10 December 1982 (UNCLOS); and

- (iii) the continental shelf of Canada, as determined by its domestic law, consistent with Part VI of UNCLOS;
- (b) “Guernsey”, used in a geographical sense, means Guernsey, Alderney and Herm, including the territorial sea adjacent to those islands, in accordance with international law;
- (c) “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form and the term “public collective investment fund or scheme” means any fund or scheme in which the purchase and sale, or the purchase and redemption, of shares or other interests is not implicitly or explicitly restricted to a limited group of investors;
- (d) “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (e) “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 Guernsey, the Director of Income Tax or the Director’s delegate;
- (f) “information” means any fact, statement, document or record in whatever form;
- (g) “information gathering measures” means laws and administrative or judicial procedures enabling a requested Party to obtain and provide the information requested;
- (h) “person” includes a natural person, a company, and any other body or group of persons;
- (i) “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;