

**No. 53584\***

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

**Agreement between the Government of Canada and the Government of the Turks and Caicos Islands under entrustment from the Government of the United Kingdom of Great Britain and Northern Ireland for the exchange of information on tax matters. Cockburn Town, 22 June 2010**

**Entry into force:** *6 October 2011 by notification, in accordance with article 14*

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

**Registration with the Secretariat of the United Nations:** *Canada, 25 April 2016*

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

**Accord entre le Gouvernement du Canada et le Gouvernement des Îles Turques et Caïques, 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. Cockburn Town, 22 juin 2010**

**Entrée en vigueur :** *6 octobre 2011 par notification, conformément à l'article 14*

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

**Enregistrement auprès du Secrétariat des Nations Unies :** *Canada, 25 avril 2016*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT**

**BETWEEN**

**THE GOVERNMENT OF CANADA**

**AND**

**THE GOVERNMENT OF THE TURKS AND CAICOS ISLANDS**

**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 Government of the Turks and Caicos Islands (hereinafter "Turks and Caicos Islands") to negotiate, and conclude an agreement for the exchange of information on tax matters with the Government of Canada (hereinafter "Canada"):

**THE GOVERNMENT OF CANADA and THE GOVERNMENT OF THE TURKS AND CAICOS ISLANDS,**

**DESIRING** to enhance and facilitate the exchange of information with respect to taxes,

**HAVE AGREED** as follows:

## **ARTICLE 1**

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

The competent authorities of 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. 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.

## **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 covered by this Agreement are:
  - (a) in the case of Canada, taxes on income, on capital, and on goods and services imposed or administered by the Government of Canada;
  - (b) in the case of Turks and Caicos Islands, stamp duty, passenger tax, and hotel and restaurant tax.
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. 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.

## ARTICLE 4

### Definitions

1. For the purposes of this Agreement, unless otherwise defined:
  - (a) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. 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;
  - (b) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
  - (c) 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 Turks and Caicos Islands, the Permanent Secretary in the Ministry of Finance or the Permanent Secretary’s authorised representative;
  - (d) the term “information” means any fact, statement or record in any form whatever;
  - (e) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Party to obtain and provide the requested information;