

**No. 53586\***

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

**Agreement between the Government of Canada and the Government of Jersey, under  
entrustment from the Government of the United Kingdom of Great Britain and  
Northern Ireland, for the exchange of information relating to tax matters. St. Helier,  
12 January 2011**

**Entry into force:** *19 November 2011 by notification, in accordance with article 12*

**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 de Jersey)**

**Accord entre le Gouvernement du Canada et le Gouvernement de Jersey, 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. Saint-Hélér, 12 janvier 2011**

**Entrée en vigueur :** *19 novembre 2011 par notification, conformément à l'article 12*

**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 JERSEY,**

**UNDER ENTRUSTMENT FROM**

**THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN**

**AND NORTHERN IRELAND,**

**FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS**

**WHEREAS THE GOVERNMENT OF CANADA** (Canada) and **THE GOVERNMENT OF JERSEY** (Jersey) wish to enhance and facilitate the terms and conditions governing the exchange of information relating to tax matters,

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

**NOW, THEREFORE**, Canada and Jersey ("the Parties") 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 the 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 the 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 to the extent that they do not unduly prevent or delay effective exchange of information.

## **ARTICLE 2**

### **Taxes Covered**

1. This Agreement shall apply to the following taxes imposed by the Parties:
  - (a) in the case of Canada, taxes on income or capital imposed or administered by the Government of Canada;
  - (b) in the case of Jersey, taxes on income and the goods and services 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. In this Agreement:
  - (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) “Jersey” means the Bailiwick of Jersey, including its territorial sea;
- (c) “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;
- (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 Jersey, the Treasury and Resources Minister or the Minister’s authorised representative;
- (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;