

No. 53588*

**Canada
and
United Kingdom of Great Britain and Northern Ireland (in
respect of the Isle of Man)**

Agreement between the Government of Canada and the Government of the Isle of Man, under entrustment from the Government of the United Kingdom of Great Britain and Northern Ireland, for the exchange of information on tax matters. Douglas, 17 January 2011

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

Authentic texts: *English and French*

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

Accord entre le Gouvernement du Canada et le Gouvernement de l'Île de Man, 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. Douglas, 17 janvier 2011

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

Textes authentiques : *anglais et français*

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[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT

BETWEEN

THE GOVERNMENT OF CANADA

AND

THE GOVERNMENT OF THE ISLE OF MAN,

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 ISLE OF MAN** ("the Isle of Man") to negotiate and conclude an agreement for the exchange of information on tax matters with **THE GOVERNMENT OF CANADA** ("Canada"),

NOW, THEREFORE, Canada and the Isle of Man, 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

1. 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, or collection of tax with respect to persons liable to such taxes, or to the investigation or prosecution of tax matters in relation to such persons.
2. For the purposes of this Agreement, 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.
3. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable.

4. 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 the Parties:
 - (a) in the case of the Isle of Man, taxes on income or profits;
 - (b) in the case of Canada, taxes on income and on capital imposed or administered by the Government of Canada.
2. This Agreement shall also apply to any other 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 the UNCLOS;

- (b) “Isle of Man”, used in a geographical sense, means the island of the Isle of Man, including its territorial sea, in accordance with international law;
- (c) “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (d) “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 Isle of Man, the Assessor of Income Tax or the Assessor’s delegate;
- (e) “information” means any fact, statement, document or record in any form whatever;
- (f) “information gathering measures” means laws and administrative or judicial procedures that enable a Party to obtain and provide the requested information;
- (g) “Party” means the Government of Canada or the Government of the Isle of Man as the context requires;
- (h) “person” includes a natural person, a company, a trust, a partnership or any other body 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;
- (j) “public collective investment scheme” means any collective investment 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;