

**No. 55891\***

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**Canada  
and  
Uruguay**

**Agreement between Canada and the Oriental Republic of Uruguay for the exchange of information on tax matters. Montevideo, 5 February 2013**

**Entry into force:** *27 June 2014 by notification, in accordance with article 12*

**Authentic texts:** *English, French and Spanish*

**Registration with the Secretariat of the United Nations:** *Canada, 29 August 2019*

*\*No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

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**Canada  
et  
Uruguay**

**Accord entre le Canada et la République orientale de l'Uruguay sur l'échange de renseignements en matière fiscale. Montevideo, 5 février 2013**

**Entrée en vigueur :** *27 juin 2014 par notification, conformément à l'article 12*

**Textes authentiques :** *anglais, français et espagnol*

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *Canada, 29 août 2019*

*\*Aucun numéro de volume n'a encore été attribué à ce dossier. Les textes disponibles qui sont reproduits ci-dessous sont les textes originaux de l'accord ou de l'action tels que soumis pour enregistrement. Par souci de clarté, leurs pages ont été numérotées. Les traductions qui accompagnent ces textes ne sont pas définitives et sont fournies uniquement à titre d'information.*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT**  
**BETWEEN**  
**CANADA**  
**AND**  
**THE ORIENTAL REPUBLIC OF URUGUAY**  
**FOR THE EXCHANGE OF INFORMATION ON TAX MATTERS**

**CANADA AND THE ORIENTAL REPUBLIC OF URUGUAY** (the “Contracting Parties”), 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 competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment, verification 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 Contracting Parties shall ensure that any right or safeguard granted to persons by the respective laws and administrative practices of the Parties is not applied in a manner which unduly prevents or delays the 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 of or control by persons who are within its territorial jurisdiction.

### **ARTICLE 3**

#### **Taxes Covered**

1. The taxes covered by this Agreement are:
  - (a) in Canada, all taxes imposed or administered by the Government of Canada;
  - (b) in Uruguay, all taxes imposed or administered by the Government of Uruguay.
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. The Agreement shall also apply to other taxes as may be agreed in an exchange of letters between the Contracting Parties.
4. The competent authorities of the Contracting 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 “Canada”, used in a geographical sense, means:
    - (i) the land territory, internal waters and territorial sea, including the air space above these areas, 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*, done at Montego Bay on 10 December 1982 (UNCLOS); and
  - (iii) the continental shelf of Canada, as determined by its domestic law, consistent with Part VI of UNCLOS;
- (b) the term “Uruguay” means the territory of the Oriental Republic of Uruguay, and when used in a geographical sense means the territory on which the tax laws are applied, including the maritime area under Uruguayan sovereign rights or jurisdiction in accordance with international and national law;
- (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 Uruguay, the Minister of Economy and Finance, or the Minister’s authorized representative;
- (d) the term “person” includes a natural person, a legal person, a trust, or any other body of persons, or group of such persons;
- (e) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (f) 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;