

**AGREEMENT  
BETWEEN  
CANADA  
AND  
THE KINGDOM OF THE NETHERLANDS IN RESPECT OF ARUBA  
FOR THE EXCHANGE OF INFORMATION  
WITH RESPECT TO TAX MATTERS**

**CANADA AND THE KINGDOM OF THE NETHERLANDS, IN  
RESPECT OF ARUBA,**

**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 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 9.
2. 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.
3. As regards the Kingdom of the Netherlands, this Agreement shall apply only to Aruba.