

**AGREEMENT
BETWEEN
CANADA
AND
THE REPUBLIC OF COSTA RICA
FOR THE EXCHANGE OF INFORMATION
ON TAX MATTERS**

CANADA AND THE REPUBLIC OF COSTA RICA, 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 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.
2. The 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 or control of persons who are within its territorial jurisdiction.