

**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.