

**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.

**ARTICLE 3****Taxes Covered**

1. The taxes covered by this Agreement are:
  - (a) in Canada, taxes on income, excise, and capital imposed or administered by the Government of Canada;
  - (b) in the British Virgin Islands:
    - (i) the income tax;
    - (ii) the payroll tax; and
    - (iii) the property tax.
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, any of the taxes listed in sub-paragraph 1. The competent authorities of the Parties shall notify each other of any relevant 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) "British Virgin Islands" means the territory of the Virgin Islands as referred to in the Virgin Islands Constitution Order 2007;
  - (b) "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;