

## 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 the case of Canada, taxes on income, on capital, and on goods and services imposed or administered by the Government of Canada;
  - (b) in the case of Anguilla:
    - (i) property tax;
    - (ii) stamp duty;
    - (iii) accommodation tax; and
    - (iv) vacation and residential asset levy.
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. The competent authorities of the 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 "applicant Party" means the Party requesting information;