

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

The taxes which are the subject of this Agreement are, in the case of Canada, all taxes imposed or administered by the Government of Canada and, in the case of the Kingdom of the Netherlands, in respect of Aruba, all taxes imposed or administered by Aruba, including any taxes imposed or administered after the date of signature of this Agreement.

ARTICLE 4

Definitions

1. For the purposes of this Agreement, unless otherwise defined:
 - (a) the term "Contracting Party" means Canada or the Kingdom of the Netherlands, in respect of Aruba, as the context requires;
 - (b) the term "competent authority" means:
 - (i) in the case of Canada, the Minister of National Revenue or the Minister's authorised representative;
 - (ii) in the case of Aruba, the Minister in charge of Finance or an authorised representative of the Minister;
 - (c) the term "Canada", used in a geographical sense, means:
 - (i) the land territory, air space, internal waters and territorial sea of Canada;