

**AGREEMENT  
BETWEEN  
THE GOVERNMENT OF CANADA  
AND  
THE GOVERNMENT OF THE ISLE OF MAN,  
UNDER ENTRUSTMENT FROM THE GOVERNMENT  
OF THE UNITED KINGDOM OF GREAT BRITAIN  
AND NORTHERN IRELAND,  
FOR THE EXCHANGE OF INFORMATION ON TAX MATTERS**

**WHEREAS** the Government of the United Kingdom has issued a letter of entrustment to **THE GOVERNMENT OF THE ISLE OF MAN** ("the Isle of Man") to negotiate and conclude an agreement for the exchange of information on tax matters with **THE GOVERNMENT OF CANADA** ("Canada"),

**NOW, THEREFORE**, Canada and the Isle of Man, wishing to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes have agreed as follows:

**ARTICLE 1**

**Object and Scope of this Agreement**

1. 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, or collection of tax with respect to persons liable to such taxes, or to the investigation or prosecution of tax matters in relation to such persons.
2. For the purposes of this Agreement, 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.
3. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable.
4. The requested Party shall use its best endeavours to ensure that the effective exchange of information is not unduly prevented or delayed.