

**AGREEMENT
BETWEEN
THE GOVERNMENT OF CANADA
AND
THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS
IN RESPECT OF THE NETHERLANDS ANTILLES
ON EXCHANGE OF INFORMATION
ON TAX MATTERS**

THE GOVERNMENT OF CANADA

and

**THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS IN
RESPECT OF THE NETHERLANDS ANTILLES,**

DESIRING to facilitate the exchange of information with respect to taxes, have agreed as follows:

ARTICLE 1

Object and Scope of the Agreement

1. The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws in the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of the Agreement and shall be treated as confidential in the manner provided in Article 8.
2. 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.
3. As regards the Kingdom of the Netherlands, this Agreement shall apply only to the Netherlands Antilles.