

**AGREEMENT  
BETWEEN  
THE GOVERNMENT OF CANADA  
AND  
THE GOVERNMENT OF ANGUILLA  
UNDER ENTRUSTMENT FROM THE GOVERNMENT  
OF THE UNITED KINGDOM OF GREAT BRITAIN  
AND NORTHERN IRELAND  
FOR  
THE EXCHANGE OF INFORMATION WITH RESPECT  
TO TAX MATTERS**

**WHEREAS** the Government of the United Kingdom has issued a letter of entrustment to the Government of Anguilla (hereinafter "Anguilla") to negotiate, and conclude an agreement for the exchange of information with respect to taxes with the Government of Canada (hereinafter "Canada"):

**THE GOVERNMENT OF CANADA** and **THE GOVERNMENT OF ANGUILLA**, desiring to facilitate the exchange of information with respect to taxes, have agreed as follows:

**ARTICLE 1**

**Object and Scope of this Agreement**

The competent authorities of 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 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 this Agreement and shall be treated as confidential in the manner provided in Article 8.