

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 which are the subject of this Agreement are:
 - (a) in the Netherlands Antilles:
 - the income tax;
 - the wages tax;
 - the profit tax;
 - the surtaxes on the income and profit tax;
 - (b) in Canada, taxes on income and on capital imposed or administered by the Government of Canada.
2. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the 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 the Netherlands Antilles as the context requires;