

5. Nothing in this Agreement requires a requested Party to provide information that does not relate to the person in respect of whom a request for information has been made;
6. For the purposes of Article 5, a senior official of the applicant Party shall confirm that the information is 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. For Canada, the senior official shall be an official of the Canada Revenue Agency who is at the Director level or a position more senior. For Bermuda, the senior official shall be the Assistant Financial Secretary of the Ministry of Finance or a position more senior; and
7. With respect to subparagraph 6(g) of Article 5 the term "the determination of the tax liability of a taxpayer" shall be read to also include the other purposes that fall within the scope of Article 1.

IN WITNESS WHEREOF, the undersigned being duly authorised thereto, have signed this Protocol.

SIGNED in duplicate at Bermuda this 14 day of June 2010, in the English and French languages, each version being equally authentic.

Daniel Sullivan

Paula Cox

**FOR THE GOVERNMENT
OF CANADA**

**FOR THE GOVERNMENT
OF BERMUDA**