

**PROTOCOL TO THE AGREEMENT
BETWEEN CANADA AND THE PRINCIPALITY OF LIECHTENSTEIN
ON THE EXCHANGE OF INFORMATION ON TAX MATTERS**

On the occasion of the signing of the *Agreement between Canada and the Principality of Liechtenstein for the Exchange of Information on Tax Matters*, the Contracting Parties have agreed upon the following provisions, which shall be an integral part of this Agreement:

1. It is understood that the addition of the phrase “with respect to persons subject to such taxes” in Article 1 paragraph 1 does not prevent a Contracting Party from requesting information with respect to tax exempt entities or partnerships with at least one partner that is resident in that Contracting Party.
2. It is understood that for the purposes of Article 5 paragraph 5(e) the “grounds for believing that the information requested is foreseeably relevant” will generally be established by the items specified in writing under paragraph 5 considered in their totality.

IN WITNESS WHEREOF, the undersigned being duly authorised thereto by their respective Governments, have signed this Protocol.

DONE in duplicate at Vaduz, this 31st day of January 2013, in the English, French and German languages, each version being equally authentic.

Roberta Santi

Klaus Tschüscher

FOR CANADA

**FOR THE PRINCIPALITY
OF LIECHTENSTEIN**