

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 Principality of Liechtenstein:
 - (i) the personal income tax (Erwerbssteuer);
 - (ii) the corporate income tax (Ertragssteuer);
 - (iii) the corporation taxes (Gesellschaftssteuern);
 - (iv) the real estate capital gains tax (Grundstücksgewinnsteuer);
 - (v) the wealth tax (Vermögenssteuer);
 - (vi) the coupon tax (Couponsteuer);
 - (vii) the estate, inheritance and gift taxes (Nachlass-, Erbanfalls- und Schenkungssteuern); and
 - (viii) the value-added tax (Mehrwertsteuer);
 - (b) in Canada, all taxes imposed or administered by the Government of Canada.
2. This Agreement shall also apply to any identical taxes imposed after the date of signature of this Agreement in addition to or in place of the existing taxes. This Agreement shall also apply to any substantially similar taxes imposed after the date of signature of this Agreement in addition to or in place of the existing taxes if the competent authorities of the Contracting Parties so agree. Furthermore, the scope of the taxes covered may be expanded or modified by mutual agreement of the Contracting Parties in the form of an exchange of letters. 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 this Agreement.