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**Canada
and
Costa Rica**

Agreement between Canada and the Republic of Costa Rica for the exchange of information on tax matters. San José, 11 August 2011

Entry into force: *14 August 2012 by notification, in accordance with article 12*

Authentic texts: *English, French and Spanish*

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**Canada
et
Costa Rica**

Accord entre le Canada et la République du Costa Rica sur l'échange de renseignements en matière fiscale. San José, 11 août 2011

Entrée en vigueur : *14 août 2012 par notification, conformément à l'article 12*

Textes authentiques : *anglais, français et espagnol*

Enregistrement auprès du Secrétariat des Nations Unies : *Canada, 22 janvier 2016*

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[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT

BETWEEN

CANADA

AND

THE REPUBLIC OF COSTA RICA

FOR THE EXCHANGE OF INFORMATION

ON TAX MATTERS

CANADA AND THE REPUBLIC OF COSTA RICA, desiring to facilitate the exchange of information with respect to taxes, have agreed as follows:

ARTICLE 1

Object and Scope of this Agreement

1. 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.
2. The Parties shall ensure that any right or safeguard granted to persons by the respective laws and administrative practices of the Parties is not applied in a manner which unduly prevents or delays the effective exchange of information.

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 Canada: all taxes imposed or administered by the Government of Canada;
 - (b) in Costa Rica: all taxes imposed or administered by the Ministry of Finance.
2. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Parties shall notify each other of any significant changes that have been made in the taxation laws of their Parties.

ARTICLE 4

Definitions

1. For the purposes of this Agreement, unless otherwise defined:
 - (a) the term "Party" means Canada or Costa Rica, as the context requires;
 - (b) the term "competent authority" means:
 - (i) in the case of Canada, the Minister of National Revenue or the Minister's authorised representative;
 - (ii) in the case of Costa Rica, the Director of the Tax Administration or the Director's authorised representative.
 - (c) the term "person" includes an individual, a company, a trust, a partnership and any other body of persons;

- (d) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (e) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided that its listed shares can be readily purchased and sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
- (f) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
- (g) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Parties;
- (h) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased and sold, or readily purchased and redeemed, by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
- (i) the term “tax” means any tax to which this Agreement applies;
- (j) the term “applicant Party” means the Party requesting information;
- (k) the term “requested Party” means the Party requested to provide information;