

**No. 53578\***

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**Canada  
and  
St. Kitts and Nevis**

**Agreement between Canada and the Federation of Saint Christopher (St. Kitts) and Nevis for the exchange of information on tax matters (with corrections). Basseterre, 14 June 2010**

**Entry into force:** *21 November 2011 by notification, in accordance with article 13*

**Authentic texts:** *English and French*

**Registration with the Secretariat of the United Nations:** *Canada, 25 April 2016*

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**Canada  
et  
Saint-Kitts-et-Nevis**

**Accord entre le Canada et la Fédération de Saint-Kitts-et-Nevis sur l'échange de renseignements en matière fiscale (avec corrections). Basseterre, 14 juin 2010**

**Entrée en vigueur :** *21 novembre 2011 par notification, conformément à l'article 13*

**Textes authentiques :** *anglais et français*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Canada, 25 avril 2016*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT**

**BETWEEN**

**CANADA**

**AND**

**THE FEDERATION OF SAINT CHRISTOPHER (ST. KITTS) AND NEVIS**

**FOR THE EXCHANGE OF INFORMATION ON TAX MATTERS**

**CANADA and THE FEDERATION OF SAINT CHRISTOPHER (ST. KITTS) AND NEVIS**, 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 Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting 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 rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay 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**

The taxes which are the subject of this Agreement are, in the case of Canada, all taxes imposed or administered by the Government of Canada, and in the case of the Federation of Saint Christopher (St. Kitts) and Nevis, all taxes imposed or administered by the Federation of Saint Christopher (St. Kitts) and Nevis, including any taxes imposed or administered after the date of signature of this Agreement.

### **ARTICLE 4**

#### **Definitions**

1. For the purposes of this Agreement, unless otherwise defined:
  - (a) the term “Contracting Party” means Canada or the Federation of Saint Christopher (St. Kitts) and Nevis 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 Saint Christopher (St. Kitts) and Nevis, the Financial Secretary or the Financial Secretary’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 Contracting 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 Contracting Party requesting information;
- (k) the term “requested Party” means the Contracting Party requested to provide information;
- (l) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information; and
- (m) the term “information” means any fact, statement or record in any form whatever.

2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.