

No. 55893*

**Canada
and
Brunei Darussalam**

Agreement between the Government of Canada and the Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam for the exchange of information on tax matters. Bandar Seri Begawan, 9 May 2013

Entry into force: *26 December 2014, in accordance with article 12*

Authentic texts: *English, French and Malay*

Registration with the Secretariat of the United Nations: *Canada, 29 August 2019*

**No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

**Canada
et
Brunéi Darussalam**

Accord entre le Gouvernement du Canada et le Gouvernement de Sa Majesté le Sultan et Yang Di-Pertuan de Brunéi Darussalam sur l'échange de renseignements en matière fiscale. Bandar Seri Begawan, 9 mai 2013

Entrée en vigueur : *26 décembre 2014, conformément à l'article 12*

Textes authentiques : *anglais, français et malais*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Canada, 29 août 2019*

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AGREEMENT

BETWEEN

THE GOVERNMENT OF CANADA

AND

THE GOVERNMENT OF HIS MAJESTY THE SULTAN

AND YANG DI-PERTUAN OF BRUNEI DARUSSALAM

FOR THE EXCHANGE OF INFORMATION ON TAX MATTERS

**THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF HIS
MAJESTY THE SULTAN AND YANG DI-PERTUAN OF BRUNEI
DARUSSALAM**, 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 requested Party shall ensure that any right or safeguard granted to persons by the laws or administrative practices of the requested Party 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 Brunei Darussalam, all taxes imposed or administered by the Government of Brunei Darussalam.

2. This Agreement shall also apply to any identical taxes imposed after the date of entry into force 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 entry into force 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 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.

ARTICLE 4

Definitions

1. For the purposes of this Agreement, unless otherwise defined:
 - (a) the term “Brunei Darussalam” means the territory of Brunei Darussalam including its territorial sea, extending to the airspace above such territory, over which it exercises sovereignty, and the maritime area beyond its territorial sea, including sea-bed and subsoil, which has been or may hereafter be designated under the laws of Brunei Darussalam as an area over which it exercises sovereign rights and jurisdiction in accordance with international law;
 - (b) the term “Canada”, used in a geographical sense, means:
 - (i) the land territory, air space, internal waters and territorial sea of Canada;
 - (ii) the exclusive economic zone of Canada, as determined by its domestic law, consistent with Part V of the *United Nations Convention on the Law of the Sea* of 10 December 1982; and
 - (iii) the continental shelf of Canada, as determined by its domestic law, consistent with Part VI of the *United Nations Convention on the Law of the Sea* of 10 December 1982;
 - (c) the term “Contracting Party” means Canada or Brunei Darussalam as the context requires;
 - (d) the term “competent authority” means:
 - (i) in the case of Canada, the Minister of National Revenue or the Minister’s authorised representative;