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**Canada
and
Liechtenstein**

Agreement between Canada and the Principality of Liechtenstein for the exchange of information on tax matters (with protocol). Vaduz, 31 January 2013

Entry into force: *26 January 2014, in accordance with article 12(1)*

Authentic texts: *English, French and German*

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**Canada
et
Liechtenstein**

Accord entre le Canada et la Principauté de Liechtenstein sur l'échange de renseignements en matière fiscale (avec protocole). Vaduz, 31 janvier 2013

Entrée en vigueur : *26 janvier 2014, conformément au paragraphe 1 de l'article 12*

Textes authentiques : *anglais, français et allemand*

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[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT
BETWEEN
CANADA
AND
THE PRINCIPALITY OF LIECHTENSTEIN
FOR THE EXCHANGE OF INFORMATION ON TAX MATTERS

CANADA AND THE PRINCIPALITY OF LIECHTENSTEIN, hereinafter referred to as the “Contracting Parties”,

WHEREAS the Contracting Parties recognise that the well-developed economic ties between the Contracting Parties call for further cooperation;

WHEREAS the Contracting Parties wish to further develop their relationship by cooperating to their mutual benefit in the field of taxation;

WHEREAS the Contracting Parties wish to strengthen their abilities to enforce their respective tax laws; and

WHEREAS the Contracting Parties wish to establish the terms and conditions governing the exchange of information on tax matters,

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, including information that is foreseeably relevant to the determination, assessment and collection of such taxes with respect to persons subject to such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters in relation to such persons. 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 Contracting Parties shall ensure that any right or safeguard granted to persons by the respective laws and administrative practices of the Contracting 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 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.

ARTICLE 4

Definitions

- 1. For the purposes of this Agreement, unless otherwise defined:
 - (a) the term “Principality of Liechtenstein” means, when used in a geographical sense, the area of the sovereign territory of the Principality of Liechtenstein;
 - (b) the term “Canada” means:
 - (i) the land territory, internal waters and territorial sea, including the air space above these areas, of Canada;