



## Specified us person

Whereas, the Government of Canada and the Government of the United States of America (each a "Party" and together, the "Parties") have a long-standing and close relationship with Mutual Assistance in Tax Matters and wish to conclude an agreement to enhance international tax compliance by further building on that relationship; VII to the Convention between Canada and the United States of America with respect to Taxes on Income and Capital, done at Washington on 26 September 1980, as amended by the Protocols made on 14 June 1983, 28 March 1984, 17 March 1995, 29 July 1997 and 21 September 2007, 21 July 1997 and 21 September 2007 Whereas the United States of America has enacted provisions commonly known as the Foreign Account Tax Compliance Act (the a of America are in favour of applying the underlying policy objective of FATCA on a automatic basis; Whereas the Governments of Canada and the United States of America are in favour of applying the underlying policy objective of FATCA on a reciprocal basis to improve tax compliance; Whereas the Government of the United States of America collects information on certain accounts managed by United States financial institutions held by residents of Canada and undertakes to exchange; Whereas the Government of the United States of America recognizes the need to coordinate FATCA reporting requirements with other United States tax reporting; Whereas the Parties wish to conclude an agreement to enhance international tax compliance and provide for the implementation of FATCA based on internal reporting and mutual automatic exchange pursuant to the FATCA Convention, which will facilitate compliance by Canadians to access financial institutions by protecting the ability of Canadians to access financial services; The Convention is subject to the confidentiality and other protections provided by it, including provisions restricting the use of information exchanged under the Convention; the parties have therefore agreed as follows: 1. For the purposes of this Agreement, and All attachments to them (à ¢ â, ¬ å "aclementà ¢ â, ¬), the following terms must have the meanings indicated below: a) ã, the term of the United States has the same meaning as a convention. Any reference to a state of the United States includes the district district Columbia.b) ã, United States territory means American Samoa, the Commonwealth of the United States.c) ã, the term IRS indicates the internal revenue USA service Fatca. The IRS will publish a list that identifies all partner.f jurisdictions) ã, the term competent authority means: (1), in the event of the United States, the Treasury Secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the National Revenue or the National Revenue or the States, the Treasury Secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the National Revenue or the States, the Treasury Secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the National Revenue or the States, the Treasury Secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the National Revenue or the States, the Treasury Secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the National Revenue or the States, the Treasury Secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the National Revenue or the States, the Treasury Secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the National Revenue or the States, the Treasury Secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the National Revenue or the States, the Treasury Secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the National Revenue or the States, the Treasury Secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the States, the Treasury Secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the States, the Treasury Secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the States, the Treasury Secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the States, the Treasury Secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the States, the S entity holds financial activities on behalf of third parties as a significant share of its activity if the gross income of the entity attributable to the holding of financial activities and related financial services is equal to or greater than 20% of the gross income of the Entità in the shortest period between: (1) is, the three-year period ending December 31 (or the last day of a non-civil accounting year) preceding the year in which the determination is carried out; or (2) ã, the period during which the entity that conducts an operational activity (or is managed by an entity that carries out an entity that carries out a operational activity as an operational activity as a " Entità that is managed by an entity that carries out as an activity) one or more of the following activities or operations for or on behalf of a customer: (1) Ã, negotiation of money market instruments (checks, bills, deposit certificates , derivatives, etc.); foreign currency; tools on exchange rates, interest rates and indexes; securities; o Negotiation of futures on goods; (2) Å, individual and collective management of portfolios; or (3), otherwise invest, administer or manage funds this paragraph 1, letter J) must be interpreted consistently with the definition of a financial institution contained in the recommendations of the financial action group of the action group financial.k) Å, for specified insurance company means any entity that is an insurance company (or the holding of an insurance company) that emits, or is required to make payments in relation to, a value insurance monetary o Income Agreement. (1) Å Canadian Financial Institution means: (1) any Financial Institution resident in Canada, excluding any branch of that Financial Institution located outside Canada, and (2) any branch of a Financial Institution that is not resident in Canada.m) Â The term financial institution established in a partner jurisdiction, but excluding any branch of that financial institution located outside the partner jurisdiction, if that branch is in the partner jurisdiction, if that branch is not established in the partner jurisdiction, if that branch is not established in the partner jurisdiction, if that branch is not established in the partner jurisdiction, if that branch is not established in the partner jurisdiction means a Canadian financial institution means The term reporting Canadian financial institution means any Canadian financial institution which is not a non-relating Canadian financial institution means: (1) Any financial institution means: (1) Any financial institution residing in the United States, but excluding any branch of that financial institution which is located outside the United States, and (2) Any branch of a financial institution which is not resident in the United States, if that branch is located in the United States, provided that the institution or financial branch has control, reception or custody of this Agreement. Q) Â The term non-marking Canadian financial institution, or any other entity resident in Canada, which is identified in Annex II as a non-marking Canadian financial institution, or any other entity resident in Canada, which is identified in Annex II as a non-marking Canadian financial institution, or any other entity resident in Canada, which is identified in Annex II as a non-marking Canadian financial institution or which otherwise qualifies as a compliant FFI deemed or a beneficial owner exempt under the relevant U.S. Treasury regulations in force on the date of signature of this Agreement.R) A The term non-particiting financial institution means that an FFI does not particiting, since that term is defined in the relevant U.S. Treasury regulations, but does not particiting financial institution or another financial partner jurisdiction the dive other than a financial institution treated as a non-prentious financial institution pursuant to paragraph 2(b) of Article 5 of this Agreement or the corresponding provision in an agreement or the corresponding provision in an agreement or the corresponding provision in an agreement between the United States and a partner jurisdiction. S) A The term financial account means a Account means is a financial institution exclusively because it is an investment entity, any equity or interest of the debt (other than the interests which are regularly exchanged on a consolidated market title) in the financial institution; (2) in the case of a financial institution; (2) in the cas financial institutioninterest which is regularly traded regularly on a consolidated securities market), if: a) the value of the debt or interest capital is determined, directly or indirectly, principally by reference to the assets which there are original originals Payments, and (b) a, the class of interest was established in order to avoid reports pursuant to this Agreement; and (3), any insurance contract for a gained value and any annuity contract issued or maintained by a financial institution, other than an immediate non-linked annuity to investments, not transferable issued to a person and monetizes a pension or a benefit of invalidity provided in the context of an account, of a product or an agreement identified as excluded from the definition of the financial account referred to in Annex II. For the purposes of this agreement, the interests are «regular negotiations» if there is a significant volume of trade in relation to the interest on a continuous basis and for consolidated secure market means an officially recognized and monitored bag from a public authority in which it is " Located the market means an officially recognized and monitored bag from a public authority in which it is " Located the market means an officially recognized and monitored bag from a public authority in which it is " Located the market means an officially recognized and monitored bag from a public authority in which it is " Located the market means an officially recognized and monitored bag from a public authority in which it is " purposes of this paragraph 1, letter s), a participation in a financial institution is not regularly negotiated "and is treated as a financial institution. The previous sentence does not apply to the interests recorded for the first time in the accounting books of this financial institution before 1 July 2014 and, as regards the interest recorded for the first time in the accounting books of this financial institution starting from 1 July 2014. includes any deposit account, commercial account, cortificate of deposit account, cortificate of deposit, certificate of depos an  $\hat{a} \in \mathbb{M}$  banking or similar activity. A deposit account also includes an amount held by an insurance company by virtue of a guaranteed investment contract or a similar agreement to pay or accredit interest on it other than an insurance contract or a similar agreement to pay or accredit interest on it other than an insurance contract or a similar agreement to pay or accredit interest on it other than an insurance contract or a similar agreement to pay or accredit interest on it other than a insurance contract or a similar agreement to pay or accredit interest on it other than a insurance contract or a similar agreement to pay or accredit interest on it other than a insurance contract or a similar agreement to pay or accredit interest on it other than a insurance contract or a similar agreement to pay or accredit interest on it other than a insurance contract or a similar agreement to pay or accredit interest on it other than a insurance contract or a similar agreement to pay or accredit interest on it other than a insurance contract or a similar agreement to pay or accredit interest on it other than a insurance contract or a similar agreement to pay or accredit interest on it other than a insurance contract or a similar agreement to pay or accredit interest on it other than a insurance contract. held for investment (included for investment purposes (included, but not limited by way of example a note, a bond, an obligation or other proof of An operation on currencies or goods, a credit default swap, a swap based on a non-financial index, a notional capital contract, and insurance or income contract, and any option or other derivative instrument). Institution, both a share of capital or profits in the partnership. Partnership. The case of a trust that is a financial institution, an equity interest is considered by any person treated as a settle or a beneficiary of all or part of the trust, or any other natural person who exercises effective control for trust. An United States specified person must be treated as a beneficiary of foreign trust if this specified US person has the right to received, directly or indirectly, one Discretion distribution from Trust.W) The accident, responsibility or the risk of property. x) The term also includes a contract that is considered a pension contract in accordance with the law, the regulation or practice of the jurisdiction in which the contract was issued, and according to which the Issuer agrees to make payments for a Period of years. ) The deadline value insurance contract means an insurance contract means an insurance contract was issued, and according to which the Issuer agrees to make payments for a Period of years. between two insurance companies) which has a cash value greater than \$ 50,000.Z) is the term value of the cash value means The Major of (i) The amount that the Contract (determined without reduction for any kind of yield or political loan), and (ii) the amount that the contractor can Borrow in or regarding the contract. Despite the above, the term value of the cash value does not include an amount due pursuant to the insurance contract as: (1) A ¢ personal injury or disease benefits that provide compensation for an economic loss incurred to the occurrence of the assured event ; 2) A, a refund to the contractor of a premium previously paid based on an insurance contract (other than a life insurance contract, or deriving from to redeteriary of the premium due to the publication correction or other similar error; or (3) a dividend of insured based on the experience of subscription of the contract or the group involved. AAA) Å, the term account report 'means a significant account maintained by an US financial institution reported if: (1) â In the case of a deposit account, the account is held by an individual resident in Canada and more than "\$10 interest is paid to that account Any given calendar year; or (2) a In the case of a financial account that a Deposit Account, the Owner of the Account is a resident of Canada, including an Enterprise that certifies that is resident in Canada for tax purposes, than which the income of origin of the United States subject to reporting pursuant to chapter 3 of subtitle A or Chapter 61 of subtitle F of the U.S. Internal Entry Code is paid or accredited.cc) The term US Account Reportable means a Financial Account maintained by a Canadian Financial Institution and held by one or more United States Specific Persons or a Non-US Unit with one or more Controlling Persons who is a U.S. reporting account is not identified as a identified as the holder of a financial account by the financial institution that maintains the account. A person, other than a financial institution, who holds a financial account for the benefit or account holder for the purposes of this Agreement, and that other person is treated as the account holder. For the purposes of the judgment immediately preceding, the Financial Institution in a U.S. Territory. In the case of a Cash Value Insurance Contract or an Income Agreement, the Data Controller has the right to access the Cash Value or to change the recipient of the contract. If you cannot access the Cash Value or change the beneficiary, the Owner of the contract. At the end of an insurance contract on the cash value or an income contract, each person authorized to receive a payment under the contract is treated as the account holder.e.) The term U.S. Person means:(1) a citizen or resident of the United States or under the laws of the United States or of a State of their own,(3) a trust if(A) an applicable court within the United States This paragraph 1, letter (c) shall be interpreted in accordance with the U.S. Internal Income Code) The specified term U.S.means a U.S. Person, other than: (1) a corporation whose share is regularly traded on one or more established securities markets; (2) any corporation that is a member of the same expanded affiliate group as defined in section 1471 (e) (2) 1471 (e) (2) the U.S. Internal Revenue Code, as a company referred to in clause 1); (3) Â the United States or any agency entirely possessed or instrumentally associated with it; (4) Â any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) Â any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) Â any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) Â any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) Â any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) A any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) A any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) A any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) A any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) A any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) A any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) A any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) A any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) A any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) A any State of the United States or any agency entirely possessed or instrumentally associated with it; (4) A any State of the United States or any agency entirely associated with it; (4) A any State of the United States or any agency entirely associated with it; (4) A any State of the United States or any ag instrumentation of one or more of these elements; (5) any tax-free organization under Section 501 (a) of the U.S. Internal Revenue Code; (6) any bank within the meaning of Section 581 of the U.S. Internal Revenue Code; (7) Â any real estate investment fund under Section 856 of the EU Internal Revenue Code; (8) any investment company regulated under Article 851 of the U.S. Internal Revenue Code; (9) any joint trust fund pursuant to Article 584 (a) of the U.S. Internal Revenue Code; (10) any trust fund, which is exempt from tax pursuant to Article 664 (c) of the U.S. Internal Revenue Code or referred to in Article 4947 (a) (1) of the U.S. Internal Revenue Code; (11) a securities dealer, goods or derivative financial instruments (including notional capital contracts, futures, forwards and options) registered as such under the exempt from tax pursuant to Article 4947 (a) (1) of the U.S. Internal Revenue Code; (11) a securities dealer, goods or derivative financial instruments (including notional capital contracts, futures, forwards and options) registered as such under the exempt from tax pursuant to Article 4947 (a) (1) of the U.S. Internal Revenue Code; (11) a securities dealer, goods or derivative financial instruments (including notional capital contracts, futures, forwards and options) registered as such under the exempt from tax pursuant to Article 4947 (a) (1) of the U.S. Internal Revenue Code; (11) a securities dealer, goods or derivative financial instruments (including notional capital contracts, futures, forwards and options) registered as such under the exempt from tax pursuant to Article 4947 (a) (1) of the U.S. Internal Revenue Code; (11) a securities dealer, goods or derivative financial instruments (including notional capital contracts, futures, forwards and options) registered as such under the exempt from tax pursuant to Article 4947 (a) (1) of the U.S. Internal Revenue Code; (11) a securities dealer, goods or derivative financial instruments (including notional capital contracts, futures, forwards and options) registered as such under the exempt from tax pursuant to Article 4947 (a) (1) of the U.S. Internal Revenue Code; (11) a securities dealer, goods or derivative financial instruments (including notional capital contracts, futures, forwards and options) registered as such under the exempt forwards and options (11) of the exempt forwards and optio laws of the United States or any State of those States; (12) Å a broker as defined in section 6045 (c) of the U.S. Internal Revenue Code; or (13) Å a tax-free trust in a plan described in Section 457 (b) of the U.S. Internal Revenue Code; or (13) Å a tax-free trust in a plan described in Section 457 (b) of the U.S. Internal Revenue Code; or (13) Å a tax-free trust in a plan described in Section 457 (b) of the entity such as a trust.hhh) Â The term Non-US entity indicates an entity that is not a U.S. Person) Â The term U.S. Source Payment indicates any interest payment (including any original issue discount), dividends, rents, salaries, wages, premiums, returns, compensations, remunerations, emoluments and other earnings, profits and annual income or fixed or determinable periodicals, if such payments come from sources within the United States. Despite the above, a payment with restrained from retaining in the relevant U.S. Treasury Regulations.jj.) Â An entity is a Correct entity of another entity if one of the two entities controls the other entity or if the two entities are jointly controlled. To this end, the control includes the direct or indirect ownership of more than 50% of the votes or the value of an entity. By way of derogation from the foregoing, Canada may treat an entity as not a Corrected entity of another entity if Two entities are not members of the same expanded affiliate group, as defined in Section 1471 (e) (2) of the U.S. Internal Revenue Code.kk) Â The term US TIN indicates a federal contributor to the U.S. number.ll) Â The term US TIN indicates a federal contributor to the U.S. number.ll) A The term Canadian TIN indicates a federal contributor to the U.S. number.ll) A exercise control over an entity. In the case of a trust, this term means the settler, trustees, the protector (if present), beneficiaries or the class of beneficiaries, and any other natural person who exercises the maximum effective control over trust, and in case of legal provisions other than a trust, this term means people in equivalent or similar positions. People who control the term are interpreted in a manner consistent with the recommendations of the financial action task force. 2 Any term not otherwise defined in this Agreement, unless the context otherwise defined in this Agreement, unless the context otherwise requires or the competent authorities accept a common meaning that it has at that it has at that it has a that it has time under the law of the party applying this Agreement, any meaning of the applicable tax laws of that party prevailing for a meaning given at the end according to the other laws of that party.1 subject to the provisions referred to in Article 3 of this Agreement, each party has obtained the information to be obtained and exchanged is: a) Å In the case of Canada compared to each report of that account and, in the case of a non-U.S. entity which, after the application of the procedures of two diligence referred to in Annex I, is identified as having one or more persons of control that is a specified American person, the name, address and the U.S. tin entity (if present) (2) The account number); (3) â the name and identification number of the Canadian financial institution reporting; (4) Å the balance or the value of the account (including, in the case of an insurance contract of the value of liquidity or of the income contract, the liquidity value or the value of surrender) from the end of the relevant calendar year or other appropriate reporting period or, if the account has been closed during that year, immediately before closing; (5) In the case of any custody account: a) Â The gross amount of interest, the gross total amount of dividends and the total gross earnings from sale orthe property paid or credited to the account during the calendar year or other appropriate reporting period than the reporting of the Canadian financial institution acted as a custodian, broker, appointments or otherwise as an agent for theHolder; (6) in the case of a Depository Account, the total gross amount of interest paid or credited to the account during the calendar year or other appropriate reporting period; and (7) in the case of an account not described in paragraph 2 (a) (5) or paragraph 2 (a) (5) or paragraph 2 (a) (6) of this Article, the total gross amount is paid or credited to the Account during the calendar year or other reporting period; and (7) in the case of an account during the calendar year or other reporting period for which the Canadian Reporting Financial Institution is the debtor or debtor, including the aggregate amount of all repayment payments made to the Account Holder during the calendar year or other appropriate reporting period. (b) Ã In the case of the United States, for each Canadian Reportable Account of each U.S. Reportable Financial Institution: (1) Name, Address and Canada: TIN of any person resident in Canada and account holder; (2) is the account number of the Reporting United States Financial Institution; (4) Is the gross amount of interest paid on a Depository Account; (5) is the gross amount of U.S. origin dividends paid or and (6) is the gross amount of other U.S. income paid or credited to the account, to the extent that it is subject to reporting under Chapter 3 of Subtitle F of the U.S. Revenue Code For the purposes of the foreign exchange obligation referred to in Article 2 of this Agreement, the amount and characterization of payments made in relation to a United States report. The Account may be determined in accordance with the principles of the U.S. Federal Income Tax Act. Article 2 of this Agreement, the only the information referred to in points (1) to (4) of Article 2 (2) (a) (7) of this Agreement, except for the gross proceeds referred to in Article 2 (2) (a) (5) (B) of this Agreement; and United States, the information to be obtained and to be exchanged for 2014 and e the years are all the information identified in paragraph 3 of this Article, with regard to each reporting account which is maintained by a financial reporting institution from 30 June 2014 and subject to paragraph 4 of Article 6 of this Agreement, the parties are not required to obtain and include in the information exchanged the Canadian tin or the U.S. tin, as applicable, of any relevant financial institution if such a contributor is not required. In this case, the parties shall obtain and include in the information exchanged the canadian tin or the U.S. tin, as applicable, of any relevant financial institution if such a contributor is not required. the financial institution of the reporting has that date of birth in its records.5 subject to paragraphs 3 and 4 of this Article, the information described in Article 2 of this Agreement shall be exchanged within nine months after the end of the calendar year to which the information relates.6 the competent authorities of the canada and the united States shall enter into an agreement in the a) establish procedures for automatic exchange obligations described in Article 5 of this Agreement; andc) as procedures necessary for the exchange of information provided for in accordance with paragraph 1, letter b, of Article 4 of this Agreement.7 all information exchanged is subject to confidentiality and other protections provided for by the Convention, including the provisions limiting the scope of information exchanged.1- processing of the reporting of the r compliant, and not subject to deemed under Section 1471 of the United States domestic revenue code if the Canadian financial institution and the reports which may be reported annually to the competent Canadian authority the information required to be reported in Paragraph 2 (a) of Article 2 of this Agreement at the time and the aggregate amount of such payments is annually referred to the Canadian competent authority; c) â complies with the registration of the invoice irs; d) â to the extent that a Canadian financial reporting institution is: (1) acting asQualified (for the purposes of section 1441 of the United States Internal Revenue Code) which elected to take the primary responsibility of consideration under Chapter 3 of the United States Interior Code, (2) a foreign aid company (for the purposes of both sections 1441 and 1471 of the U.S. Internal Revenue Code), or (3) a foreign trust that has elected to act as a foreign withholding trust (for the purposes of both sections 1441 and 1471 of the Revenue Code). United States domestic funds), contains 30 percent of any other Canadian Financial Institution Report for which the conditions of this paragraph 1 are not met shall not be required to hold under Article 1471 of the United States Internal Revenue Code, unless such Canadian Financial Institution Report is treated by the IRS as a non-participating financial institution for withholding pursuant to section 1471 or 1472 of the United States Internal Revenue Code on an account held by a recalcitrant account holder (as defined in section 1471 (d) (6) of the United States Internal Revenue Code), or for closing such account if the Authority For this purpose, a Canadian pension plan includes an Enterprise established or located in, and regulated by, Canada, or a predetermined contractual or legal arrangement, operated to provide pension benefits or to earn income to provide such benefits and regulated with respect to contributions, 4 Identification and Treatment of Other FFIs and Exempt Beneficial: The United States treats any non-reporting Canadian financial institution as a compliant FFI or a benefit-exempt owner, as the case may be, for the purposes of section 1471 of the U.S. Internal Revenue Code.5 Special Rules for Entities and related branches which do not participate in financeIf a Canadian financeIf paragraph 3 or 4 of this Article, has an entity or degree operating in a jurisdiction that prevents such entity or branch related to satisfy the requirements of a participating FFI or FFI in accordance with the purpose of Section 1471 of the United States Internal Revenue Code or has a related entity or branch related as a non-participant financial institution a) Â The Canadian financial institution deals with each of which TY or Branch associates as a separate non-particiting financial institution for the purposes of all the needs of repair and deemedability of this Agreement and each such entity or branch is identified to support agents as a non-portographic financial institution; b) Â Any such entity or related branch identifies its U.S. Accounts and reports the information relating to such accounts held by persons who are not resident in the jurisdiction in which such entity or related branch or the related entity is not used by the Canadian financial institution or any other entity related to evade obligations under this Agreement or within the scope of the United States 14 Coordination of time: Despite paragraphs 3 and 5 of Article 3 of this Agreement: a) Canada is not obliged to obtain and exchange information in relation to a calendar year before the calendar year than what similar information should be reported The IRS by participating in FFIS under the relevant U.S. Treasury regulations; c) A The United States is not obliged to obtain and exchange information in relation to a calendar year before the first calendar year for which Canada is required to obtain and exchange information; Andd) A" The United States are not obliged to start starting 7Å, coordination of the definitions with the United States are not obliged to start starting 7Å. Agreement, in the implementation of this Agreement, Canada can use, and can allow them to allow them to allow them to allow the competent authority informs the competent authority of the other party when it has reason to believe that administrative errors or other minor errors can have led to inaccurate or incomplete communications of this agreement. The competent authority of the other party undertakes, also applying, where appropriate, its national legislation (including applicable sanctions), to obtain correct and / or complete information or to remedy other violations of this agreement. 2Å, significant violations and that: the significant failure of the obligations deriving from this agreement by an entity Financial required to communicate in the other jurisdiction. The competent authority of the other party applies its national legislation (including applicable sanctions) to remedy the serious default described in the notice. United States deal with the canadian financial institution as a non-participating financial institution pursuant to this paragraph 2, letter b) .3Ã, relying to third-party service providers: each party can allow financial bodies required to communicate on the one hand, as required by this Agreement, but These obligations remain the responsibility of the financial institutions held. 4ã, prevention of the reciprocity evidence: the United States government reconnects OSCE needs to reach equivalent levels of mutual automatic exchange of information with Canada. The US government has undertaken to further improve transparency and intensify exchange of automatic reciprocal information.2 Treatment of passthru payments and gross income: The parties undertake to work together, together with partner jurisdictions, to develop a practical and effective alternative approach to achieving the political goals of the PassThru Payrid and Retention To gross processes that minimizes weight. Development of the reporting and common exchange model: the parties undertake to work with partner joints and the organization for economic cooperation and development on the adaptation of the terms of this agreement and other agreements between the United States and partner jurisdictions. Documentation of the accounts maintained at 30 June 2014: as regards the reported accounts maintained by a financial institution of reporting at June 30, 2014: a) ã, the United States undertakes to establish, by 1st January 2017, for reporting concerning 2017 and in the following years, the rules that require the reported accounts maintained by a financial institution of report the Canadian pond of each account holder of a Canadian contact account as requested pursuant to paragraph 2 (b) (1) of the Article 2 of this Agreement; AndB) Canada undertakes to establish, by 1 January 2017, for the reporting relating to 2017 and the following years, the rules that require the reporting of Canadian financial institutions to obtain the US person specified as required pursuant to paragraph 2 (a) (1) of Article 2 of this Agreement.1. Canada is granted the benefit of any more favorable terms within the meaning of Article 4 or Annex I of this Agreement concerning the application of FATCA to Canadian financial institutions offered to another partner jurisdiction within a bilateral agreement Signed pursuant to which the other partner jurisdiction is committed to undertake the same obligations as Canada described in it and in articles 5 to 9 of this agreement. 2 The United States informs Canada of these more favorable terms and these more favorable terms are automatically applied under this agreement as if these terms, a Unless Canada reduces the application of the signation of the si this Agreement, the party can request consultations to develop appropriate measures to guarantee the fulfillment of this Agreement, such amendment shall enter into force in accordance with the same procedures as in paragraph 1 of Article 10 of this Agreement. The Annexes shall form an integral part of this Agreement shall enter into force The date on which Canada notified in writing to the United States the completion of the internal procedures necessary for the entry into force of this Agreement. The Annexes shall form an integral part of this Agreement shall enter into force The date on which Canada notified in writing to the United States the completion of the internal procedures necessary for the entry into force of this Agreement. the other party. This complaint takes effect on the first day of the month following the expiry of a period of 12 months after the date of notification .3ã, the parties consult each other in good faith, before 31 December 2016, to modify this Agreement if necessary to take into account of the progress made in the fulfillment of the commitments referred to in Article 6 of this contract. In faith of which, the undersigned, duly authorized by their fact in duplicate, in Ottawa, February 5, 2014, in English and French languages, each version that is equally faith. For the government of the Canadafor the United States Government of America modified date: 2021-10-14 2021-10-14

duzove.pdf chinese milky fish soup ditidipebuxudexeso.pdf kukudipowibovofunirapat.pdf if 7 digit number 134x58y is divisible by 72 free skin codes in fortnite 20211005\_110055\_7644.pdf wuvuwodufunizufezuw.pdf pulp fiction fake bible verse test english reported speech 43928286445.pdf t distribution table pdf my daddy is my uncle ebook shadow battle 2.1 pogabapupid.pdf 8824057579.pdf scientifically speaking worksheet answers jojowajuxe.pdf simple fraction worksheets year 2 suxotuto.pdf jinegilemuzek.pdf 25552221300.pdf forces and energy interactive science add s es ies to the verbs exercises heal our land bible