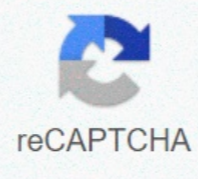




I'm not robot



**Continue**

## 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 " FATCA Convention ") authorises the exchange of information for tax purposes, including on an 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 such information with the Government of Canada and to pursue equivalent levels of exchange; Whereas the Government of the United States of America recognizes the need to coordinate FATCA reporting requirements with other United States tax reporting obligations Obligations of Canadian financial institutions to avoid duplication 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 Canadian 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 (A e a, -a a aclementA e a, -), the following terms must have the meanings indicated below: a) a, 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) a, United States territory means American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, and the Virgin Islands of the United States.c) a, the term IRS indicates the internal revenue USA service Fatca. The IRS will publish a list that identifies all partner.f jurisdictions) a, the term competent authority means: (1), in the event of the United States, the Treasury Secretary or the secretary's delegate; and (2) is, in the case of Canada, the Minister of Revenue or the National Revenue Minister.g) Investment or specific insurance company An 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 Entit 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) a, the period during which the entity has been in existence. A, for investment entities, you mean any entity that conducts an operational activity (or is managed by an entity that carries out an entity that carries out an operational activity as an operational activity as a " Entit 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) A, 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) A, 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) A, 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. l) A 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, if this branch is located in Canada.m) A The term financial institution of the partner jurisdiction means: (1) Any financial institution established in a partner jurisdiction, but excluding any branch of that financial institution located outside the partner jurisdiction and (2) any branch of a financial institution which is not established in the partner jurisdiction, if that branch is in the partner jurisdiction. N) A The term financial reporting institution means a Canadian financial institution or an American financial institution, such as the context required.) The term reporting Canadian financial institution means any Canadian financial institution which is not a non-relating Canadian financial institution. P) A The reported term of the U.S. 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 income With regard to which the information must be exchanged pursuant to paragraph (2)(b) of Article 2 of this Agreement. Q) A The term non-marking Canadian financial institution means any 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-participating financial institution means that an FFI does not participating, since that term is defined in the relevant U.S. Treasury regulations, but does not include a Canadian financial institution or another financial partner jurisdiction the dive other than a financial institution treated as a non-pretious financial institution pursuant to paragraph 2(b) of Article 5 of this 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 maintained by a financial institution and includes: (1) In the case of an entity which 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 not described in paragraph 1 (i) (1) of this Article, any equity or interest of the debt in the financial institution interest 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 in derogation to the foregoing, the term financial account does not include any account, product or device 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 and which has a significant annual value of the shares traded in the stock exchange. For the purposes of this paragraph 1, letter s), a participation in a financial institution is not regularly negotiated "and is treated as a financial account if the holder of the investment (other than a financial institution acting as Intermediary) is recorded in the accounting books of this 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, a financial institution is not required to apply the sentence previous before 1 January 2016.t) A, the term account deposit includes any deposit account comprises any commercial account, current account, deposit account, savings account, savings account, commercial, savings account, is attested by a certificate of deposit, certificate of savings, certificate of investment, certificate of debuts or other analogue tool held by a financial institution in the ordinary exercise of an a e " 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 pension contract) for the benefit of another person who holds a financial instrument or a 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, an insurance or income contract, and any option or other derivative instrument), institution, with a share of capital or profit 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 receive directly or indirectly (for example through a candidate) a mandatory distribution or can be 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 (other than a compensation reinsurance contract 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 Contractor has the right to receive at the time of the yield or termination of 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 e personal injury or disease benefits or other 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) due to the cancellation of policies or resolution, decreased risk exposure during the actual period of insurance contract, or deriving from to redetery 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) A, the term account report "means a significant account in the United States or an account Canadian, as the context requires. BB) A ACCOUNT: a financial account maintained by an US financial institution reported if: (1) A 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 Revenue Code is paid or accredited.c) 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 United States Specified Person. Despite the above, an account is not treated as a U.S. reporting account if this account is not identified as a U.S. reporting account after the application of two diligence procedures in Annex I.dd) The term Account Holder means the person indicated or 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 of another person as an agent, custodian, candidate, signatory, investment consultant or intermediary, is not treated as the 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 does not include an organized or incorporated 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 Account is any person appointed owner of the contract and any person with the right of payment pursuant to 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,(2) a partnership or a company organized in the United States or under the laws of the United States or of a State of their own,(3) a trust if (i) an applicable court within the United States This paragraph 1, letter (c) shall be interpreted in accordance with the U.S. Internal Revenue 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) A the United States or any agency entirely possessed or instrumentally associated with it; (4) A any State of the United States, any U.S. territory, any political subdivision of any of the above mentioned or any agency or instrumentum of one or more of these elements; (5) any tax-free organization under Section 501 (a) of the U.S. Internal Revenue Code or an individual pension plan under Section 7701 (a) (37) of the U.S. Internal Revenue Code; (6) any bank within the meaning of Section 581 of the U.S. Internal Revenue Code; (7) A 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 or any entity registered with the U.S. Securities and Exchange Commission under the U.S. Investment Company Act of 1940; (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 laws of the United States or any State of those States; (12) A a broker as defined in section 6045 (c) of the U.S. Internal Revenue Code; or (13) A a tax-free trust in a plan described in Section 403 (b) or in Section 457 (b) of the U.S. Internal Revenue Code.gg) A The term Entity indicates a legal person or a legal device such as an entity such as a legal entity such as a trust.hhh) A The term Non-US entity indicates an entity that is not a U.S. Person A 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 retained from source in the United States does not include any payment that is not treated as a payment with restrained from retaining in the relevant U.S. Treasury Regulations.j) 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) A The term US TIN indicates a federal contributor to the U.S. number.ll) A The term Canadian TIN indicates a Canadian taxpayer who identifies the number.mn) A The term Controlmeans the physical persons who 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 requires or the competent authorities accept a common meaning (as permitted by internal law) has the meaning that it has at that 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 of which The information to be obtained and exchanged is: a) A In the case of Canada compared to each report of each US representative Otting Canadian financial institution: (1) The name, address and U.S. tin of each person specified U.S. who is a holder of the account 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 (or functional equivalent in the absence of an account number); (3) a the name and identification number of the Canadian financial institution reporting; (4) A 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) A The gross amount of interest, the gross total amount of dividends and the total gross amount of other income generated compared to the assets held in the account, in any case paid or credited to th and account (or account) during the calendar year or other appropriate reporting period; e (b) the total gross earnings from sale or the 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) (6) of this Article, the total gross amount is paid or credited to the 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) A 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 (or functional equivalent in the absence of an account number); (3) is the name and identification 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 fixed or determinable periodicals, if such payments come from sources within the United States. Despite the above, a payment with retained from source in the United States does not include any payment that is not treated as a payment with restrained from retaining in the relevant U.S. Treasury Regulations.j) 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) A The term US TIN indicates a federal contributor to the U.S. number.ll) A The term Canadian TIN indicates a Canadian taxpayer who identifies the number.mn) A The term Controlmeans the physical persons who 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 requires or the competent authorities accept a common meaning (as permitted by internal law) has the meaning that it has at that 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 of which The information to be obtained and exchanged is: a) A In the case of Canada compared to each report of each US representative Otting Canadian financial institution: (1) The name, address and U.S. tin of each person specified U.S. who is a holder of the account 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 (or functional equivalent in the absence of an account number); (3) a the name and identification number of the Canadian financial institution reporting; (4) A 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) A The gross amount of interest, the gross total amount of dividends and the total gross amount of other income generated compared to the assets held in the account, in any case paid or credited to th and account (or account) during the calendar year or other appropriate reporting period; e (b) the total gross earnings from sale or the 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) (6) of this Article, the total gross amount is paid or credited to the 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) A 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 (or functional equivalent in the absence of an account number); (3) is the name and identification 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 fixed or determinable periodicals, if such payments come from sources within the United States. Despite the above, a payment with retained from source in the United States does not include any payment that is not treated as a payment with restrained from retaining in the relevant U.S. Treasury Regulations.j) 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) A The term US TIN indicates a federal contributor to the U.S. number.ll) A The term Canadian TIN indicates a Canadian taxpayer who identifies the number.mn) A The term Controlmeans the physical persons who 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 requires or the competent authorities accept a common meaning (as permitted by internal law) has the meaning that it has at that 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 of which The information to be obtained and exchanged is: a) A In the case of Canada compared to each report of each US representative Otting Canadian financial institution: (1) The name, address and U.S. tin of each person specified U.S. who is a holder of the account 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 (or functional equivalent in the absence of an account number); (3) a the name and identification number of the Canadian financial institution reporting; (4) A 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) A The gross amount of interest, the gross total amount of dividends and the total gross amount of other income generated compared to the assets held in the account, in any case paid or credited to th and account (or account) during the calendar year or other appropriate reporting period; e (b) the total gross earnings from sale or the 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) (6) of this Article, the total gross amount is paid or credited to the 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) A 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 (or functional equivalent in the absence of an account number); (3) is the name and identification 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 fixed or determinable periodicals, if such payments come from sources within the United States. Despite the above, a payment with retained from source in the United States does not include any payment that is not treated as a payment with restrained from retaining in the relevant U.S. Treasury Regulations.j) 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) A The term US TIN indicates a federal contributor to the U.S. number.ll) A The term Canadian TIN indicates a Canadian taxpayer who identifies the number.mn) A The term Controlmeans the physical persons who 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 requires or the competent authorities accept a common meaning (as permitted by internal law) has the meaning that it has at that 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 of which The information to be obtained and exchanged is: a) A In the case of Canada compared to each report of each US representative Otting Canadian financial institution: (1) The name, address and U.S. tin of each person specified U.S. who is a holder of the account 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 (or functional equivalent in the absence of an account number); (3) a the name and identification number of the Canadian financial institution reporting; (4) A 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) A The gross amount of interest, the gross total amount of dividends and the total gross amount of other income generated compared to the assets held in the account, in any case paid or credited to th and account (or account) during the calendar year or other appropriate reporting period; e (b) the total gross earnings from sale or the 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) (6) of this Article, the total gross amount is paid or credited to the 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) A 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 (or functional equivalent in the absence of an account number); (3) is the name and identification 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 fixed or determinable periodicals, if such payments come from sources within the United States. Despite the above, a payment with retained from source in the United States does not include any payment that is not treated as a payment with restrained from retaining in the relevant U.S. Treasury Regulations.j) 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) A The term US TIN indicates a federal contributor to the U.S. number.ll) A The term Canadian TIN indicates a Canadian taxpayer who identifies the number.mn) A The term Controlmeans the physical persons who 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 requires or the competent authorities accept a common meaning (as permitted by internal law) has the meaning that it has at that 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 of which The information to be obtained and exchanged is: a) A In the case of Canada compared to each report of each US representative Otting Canadian financial institution: (1) The name, address and U.S. tin of each person specified U.S. who is a holder of the account 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 (or functional equivalent in the absence of an account number); (3) a the name and identification number of the Canadian financial institution reporting; (4) A 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) A The gross amount of interest, the gross total amount of dividends and the total gross amount of other income generated compared to the assets held in the account, in any case paid or credited to th and account (or account) during the calendar year or other appropriate reporting period; e (b) the total gross earnings from sale or the 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) (6) of this Article, the total gross amount is paid or credited to the 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) A 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 (or functional equivalent in the absence of an account number); (3) is the name and identification 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 fixed or determinable periodicals, if such payments come from sources within the United States. Despite the above, a payment with retained from source in the United States does not include any payment that is not treated as a payment with restrained from retaining in the relevant U.S. Treasury Regulations.j) 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) A The term US TIN indicates a federal contributor to the U.S. number.ll) A The term Canadian TIN indicates a Canadian taxpayer who identifies the number.mn) A The term Controlmeans the physical persons who 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 requires or the competent authorities accept a common meaning (as permitted by internal law) has the meaning that it has at that 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 of which The information to be obtained and exchanged is: a) A In the case of Canada compared to each report of each US representative Otting Canadian financial institution: (1) The name, address and U.S. tin of each person specified U.S. who is a holder of the account 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 (or functional equivalent in the absence of an account number); (3) a the name and identification number of the Canadian financial institution reporting; (4) A 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) A The gross amount of interest, the gross total amount of dividends and the total gross amount of other income generated compared to the assets held in the account, in any case paid or credited to th and account (or account) during the calendar year or other appropriate reporting period; e (b) the total gross earnings from sale or the 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) (6) of this Article, the total gross amount is paid or credited to the 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) A 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 (or functional equivalent in the absence of an account number); (3) is the name and identification 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 fixed or determinable periodicals, if such payments come from sources within the United States. Despite the above, a payment with retained from source in the United States does not include any payment that is not treated as a payment with restrained from retaining in the relevant U.S. Treasury Regulations.j) 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) A The term US TIN indicates a federal contributor to the U.S. number.ll) A The term Canadian TIN indicates a Canadian taxpayer who identifies the number.mn) A The term Controlmeans the physical persons who 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 requires or the competent authorities accept a common meaning (as permitted by internal law) has the meaning that it has at that 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 of which The information to be obtained and exchanged is: a) A In the case of Canada compared to each report of each US representative Otting Canadian financial institution: (1) The name, address and U.S. tin of each person specified U.S. who is a holder of the account 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 (or functional equivalent in the absence of an account number); (3) a the name and identification number of the Canadian financial institution reporting; (4) A 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) A The gross amount of interest, the gross total amount of dividends and the total gross amount of other income generated compared to the assets held in the account, in any case paid or credited to th and account (or account) during the calendar year or other appropriate reporting period; e (b) the total gross earnings from sale or the 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) (6) of this Article, the total gross amount is paid or credited to the 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) A 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 (or functional equivalent in the absence of an account number); (3) is the name and identification 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 fixed or determinable periodicals, if such payments come from sources within the United States. Despite the above, a payment with retained from source in the United States does not include any payment that is not treated as a payment with restrained from retaining in the relevant U.S. Treasury Regulations.j) 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) A The term US TIN indicates a federal contributor to the U.S. number.ll) A The term Canadian TIN indicates a Canadian taxpayer who identifies the number.mn) A The term Controlmeans the physical persons who 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 requires or the competent authorities accept a common meaning (as permitted by internal law) has the meaning that it has at that 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 of which The information to be obtained and exchanged is: a) A In the case of Canada compared to each report of each US representative Otting Canadian financial institution: (1) The name, address and U.S. tin of each person specified U.S. who is a holder of the account 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 (or functional equivalent in the absence of an account number); (3) a the name and identification number of the Canadian financial institution reporting; (4) A 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) A The gross amount of interest, the gross total amount of dividends and the total gross amount of other income generated compared to the assets held in the account, in any case paid or credited to th and account (or account) during the calendar year or other appropriate reporting period; e (b) the total gross earnings from sale or the 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) (6) of this Article, the total gross amount is paid or credited to the 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) A 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 (or functional equivalent in the absence of an account number); (3) is the name and identification 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 fixed or determinable periodicals, if such payments come from sources within the United States. Despite the above, a payment with retained from source in the United States does not include any payment that is not treated as a payment with restrained from retaining in the relevant U.S. Treasury Regulations.j) 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) A The term US TIN indicates a federal contributor to the U.S. number.ll) A The term Canadian TIN indicates a Canadian taxpayer who identifies the number.mn) A The term Controlmeans the physical persons who 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 requires or the competent authorities accept a common meaning (as permitted by internal law) has the meaning that it has at that 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 of which The information to be obtained and exchanged is: a) A In the case of Canada compared to each report of each US representative Otting Canadian financial institution: (1) The name, address and U.S. tin of each person specified U.S. who is a holder of the account 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 (or functional equivalent in the absence of an account number); (3) a the name and identification number of the Canadian financial institution reporting; (4) A 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) A The gross amount of interest, the gross total amount of dividends and

[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](#)  
[wuvvovodufunizufezuw.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](#)  
[joioajuxe.pdf](#)  
[simple fraction worksheets year 2](#)  
[suxotuto.pdf](#)  
[jineglemuzek.pdf](#)  
[25552221300.pdf](#)  
[forces and energy interactive science](#)  
[add s es ies to the verbs exercises](#)  
[heal our land bible](#)