

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

CANADA

Compilation of Declarations currently in force (*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl./Fr. (*in force since 1 March 2014*), updated in a Note verbale from the Delegation of Canada to the OECD, dated 26 January 2026, registered at the Secretariat General of the OECD on 28 January 2026 - Or. Engl. (*entry into force on 1 May 2026*)

ANNEX A – Taxes to which the Convention would apply:

- **Article 2, paragraph 1.a.:** The taxes on income or profits, including capital gains that are added to income at a rate determined under the following act, and taxes on net wealth that are imposed on behalf of Canada under the Income Tax Act (Canada) **and the Global Minimum Tax Act (Canada).**
- **Article 2, paragraph 1.b.iii.C:** The Value Added Tax imposed on behalf of Canada under Part IX of the Excise Tax Act (Canada).
- **Article 2, paragraph 1.b.iii.D:** The taxes imposed on behalf of Canada under Parts I and III of the Excise Tax Act (Canada) and the Excise Act, 2001 (Canada).

ANNEX B – Competent Authorities

The Minister of National Revenue or the Minister's authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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(*) Status as of 28 January 2026. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>