

**AGREEMENT FOR THE
EXCHANGE OF INFORMATION**

GOVERNMENT OF THE YUKON, as represented by the Executive Council Member for the Department of Finance

(hereinafter referred to as the Yukon Government)

GOVERNMENT OF BRITISH COLUMBIA, as represented by the Minister of Finance and Corporate Relations

(hereinafter referred to as the British Columbia Government)

WHEREAS the parties hereto are desirous of extending, one to the other, greater co-operation in matters concerning the administration or enforcement of the statutes set out in Schedule "A" attached (hereinafter referred to as the Acts), to increase the exchange of information of mutual interest, and to provide for an orderly exchange of information;

AND WHEREAS the Yukon Minister of Finance, may, for purposes of the administration or enforcement of the Acts assigned to the Department of Finance by the Legislature or by the Commissioner in Executive Council, enter into a reciprocal exchange of information agreement with the British Columbia Government;

AND WHEREAS the British Columbia Minister of Finance and Corporate Relations may, for purposes of the administration or enforcement of the Acts assigned to the Ministry of Finance and Corporate Relations by the Legislature or by the Lieutenant Governor enter into a reciprocal exchange of information agreement with the Yukon Government;

AND WHEREAS the parties hereto desire to enter into an agreement with respect to the exchange of information under the Acts;

AND WHEREAS it is desirous for the purpose of increasing cooperation between the parties as concerns the administration of fiscal laws by exchanging information of reciprocal interest and engaging in consultation;

The parties agree to the following:

1. Unless the context indicates a different meaning:

- (1) "fiscal laws" means, the laws which are listed in Schedule A.
- (2) "Deputy Minister" means, for the Yukon Government, the Deputy Minister of Finance; and the for British Columbia Government, the Deputy Minister of Finance and Corporate Relations;

- (3) "information" includes information, books, records, writings, returns, data (readable by man or machine) and any other documents.
 - (4) "taxpayer" includes any person, partnership, association or corporation which is subject or which may be subject to a fiscal law.
2. The parties may exchange on a regular and systematic basis, without formal request:
- (1) any information concerning a taxpayer;
 - (2) any information relating to one or several delinquents. For purposes of this section, "delinquent" means a taxpayer who, under a fiscal law was required to file a return or to pay a sales tax, a tax or other duty and who did not file such return or did not pay such sales tax, tax or other duty.
 - (3) any other class of information which may be the subject of a systematic exchange and which the parties might identify from time to time.
3. Upon request, a party may provide the other with any specific information:
- (1) information which may allow to locate a taxpayer;
 - (2) all or part of the file of a taxpayer where the complexity or the unusual nature of the case justifies it;
 - (3) any project of first assessment, additional assessment or reassessment concerning a taxpayer who is simultaneously subject to one or more of the fiscal laws of each party.
4. Upon written request, the parties may exchange information obtained or used in the application of a fiscal law, to determine the liability of a taxpayer for a tax, sales tax or any other duty.
5. Each party shall make a special effort to satisfy an request referred to in Section 4, where such request is part of a process for detecting fiscal fraud or evasion.
6. Exchange of information made pursuant to sections 2, 3 and 4 comes under the persons in authority designated by the Deputy Ministers who have charge of the administration of the pertinent fiscal laws.
7. Notwithstanding the generality of Section 2, the parties further agree:
- (a) To inform of any investigation opened or which may be opened and of any seizure, search or other exceptional measure taken or which may be taken in respect of a taxpayer who is the subject of an investigation or an audit.

- (b) Where information is obtained during an audit or an investigation carried out by one of the parties and that such information is judged to be valid for the administration of a fiscal law of the other party, the party which obtained such information may disclose it to the other party.
- (c) Upon written request, the audit or investigation files of a party may be put at the disposal of the other party at the offices of the party which made the audit or investigation. Extracts of files as well as photocopies of evidentiary documents may be made.
- (d) In general, investigations shall be carried out and completed by the party which discovered the fraudulent activity or the fraud. In exceptional cases, though, a party may resort to the assistance of the other party for the purposes of an investigation it instituted. Such assistance may be granted to it provided that the request therefore be set out in writing and that the party called upon be not required to provide manpower or other resources in unreasonable quantities.

GENERAL CONSIDERATIONS

8. This agreement is subject to any legislative provision concerning the disclosure of information, which includes:
- (a) information which is in the possession of a party;
 - (b) information which is in the possession of a department, a provincial government corporation or another governmental agency which comes under the same level of government as that party and to which it has access;
 - (c) information to which it has access on territory in its jurisdiction or on the territory of another jurisdiction with which that party has entered into an agreement for the exchange of information.
9. Notwithstanding Section 2, a party may refuse, for cause, to convey information.
10. Each party shall ensure the confidentiality thereof in conformity with the legal provisions governing it.
11. The Deputy Ministers or the persons named by them may take any useful measure for the concerted and efficient application of this agreement. For this purpose they may, among others:
- (1) prescribe any mechanism, directive, standard, process, procedure or other means in order to give full effect to this agreement and facilitate its carrying out;
 - (2) determine, from time to time, the classes of information which may be requested and sent, without intermediary, by officers of either party performing similar duties or work, or of the same hierarchical rank.

12. This agreement comes into force on signing by both parties.
13. Either of the parties to this agreement may end it by means of a written notice sent to the other party.

Executive Council Member
for the Department of Finance
Government of The Yukon

August 18/89

Date

Minister of Finance and
Corporate Relations
Province of British
Columbia

July 14/89

Date

SCHEDULE A

YUKON - STATUTES

FUEL OIL TAX ACT

TOBACCO TAX ACT

INSURANCE PREMIUM TAX ACT

LIQUOR TAX ACT

BRITISH COLUMBIA - STATUTES

SOCIAL SERVICE TAX ACT

MOTOR FUEL TAX ACT

TOBACCO TAX ACT

INSURANCE PREMIUM TAX ACT