

AGREEMENT BETWEEN CANADA AND THE REPUBLIC OF ZIMBABWE FOR THE
AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME CAPITAL AND CAPITAL GAINS

The Government of Canada and the Government of the Republic of Zimbabwe desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, capital and capital gains, have agreed as follows:

1. SCOPE OF THE AGREEMENT

Article 1

Personal Scope

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

Article 2

Taxes Covered

1. This Agreement shall apply to taxes on income, capital and capital gains imposed on behalf of a Contracting State, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income, capital and capital gains all taxes imposed on total income, on total capital, on total capital gains or on elements of income, capital or capital gains as well as taxes on capital appreciation.
3. The existing taxes to which the Agreement shall apply are, in particular:
 - (a) in the case of Canada:

the taxes imposed by the Government of Canada under the Income Tax Act, (hereinafter referred to as "Canadian tax");
 - (b) in the case of Zimbabwe:
 - (i) the income tax;
 - (ii) the branch profits tax;