

AGREEMENT BETWEEN CANADA AND THE FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND CERTAIN OTHER TAXES

Canada and the Federal Republic of Germany,

Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and certain other taxes,

Have agreed as follows:

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 and on capital imposed by each Contracting State, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.
3. The existing taxes to which the Agreement shall apply are:
 - (a) in the case of Canada:

the income taxes imposed by the Government of Canada, (hereinafter referred to as "Canadian tax");
 - b) in the case of the Federal Republic of Germany:

the income tax (Einkommensteuer),
the corporation tax (Körperschaftsteuer),
the capital tax (Vermögensteuer), and
the trade tax (Gewerbsteuer).
(hereinafter referred to as "German tax").
4. The provisions of the Agreement in respect of taxation of income or capital shall likewise apply to the German trade tax computed on a basis other than income or capital.