

**CONVENTION BETWEEN THE GOVERNMENT OF CANADA AND THE
GOVERNMENT OF JAPAN FOR THE AVOIDANCE OF DOUBLE
TAXATION AND THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME**

The Government of Canada and the Government of Japan,

DESIRING to conclude a new convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

HAVE AGREED AS FOLLOWS:

ARTICLE 1

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

ARTICLE 2

1. The taxes which are the subject of this Convention are:

(a) in Canada:

the income taxes imposed by the Government of Canada (hereinafter referred to as "Canadian tax");

(b) in Japan:

(i) the income tax; and

(ii) the corporation tax
(hereinafter referred to as "Japanese tax").

2. This Convention shall also apply to any identical or substantially similar taxes, which are imposed after the date of signature of this Convention in addition to, or in place of, those referred to in paragraph 1. The competent authorities of the Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws within a reasonable period of time after such changes.

ARTICLE 3

1. For the purposes of this Convention, unless the context otherwise requires: