

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

THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF
THE KINGDOM OF DENMARK,

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

HAVE AGREED as follows:

I. SCOPE OF THE CONVENTION

ARTICLE 1

Persons Covered

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

ARTICLE 2

Taxes Covered

1. This Convention shall apply to taxes on income and on capital imposed on
behalf of each Contracting State and in the case of Denmark its political
subdivisions and local authorities, 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, as well as taxes on capital appreciation.