

**CONVENTION
BETWEEN
CANADA AND THE ARGENTINE REPUBLIC
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 Argentine Republic,
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:

1. SCOPE OF THE CONVENTION

Article 1

Personal Scope

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, 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.
3. The existing taxes to which the Convention shall apply are, in particular:

- (a) in the case of Canada:

the taxes imposed by the Government of Canada under the Income Tax Act,