

**CONVENTION BETWEEN THE GOVERNMENT OF CANADA  
AND THE GOVERNMENT OF THE FEDERATIVE REPUBLIC OF BRAZIL  
FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO  
TAXES ON INCOME**

The Government of Canada and the Government of the Federative Republic of Brazil,

desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,

have agreed as follows:

**ARTICLE I**

*Personal Scope*

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

**ARTICLE II**

*Taxes Covered*

1. This Convention shall apply to taxes on income imposed on behalf of each Contracting State, irrespective of the manner in which they are levied.
2. The existing taxes to which the Convention shall apply are:
  - (a) in the case of Brazil:
    - the federal income tax, excluding the tax on excess remittances and on activities of minor importance; (hereinafter referred to as "Brazilian tax");
  - (b) in the case of Canada:
    - the income taxes imposed by the Government of Canada, (hereinafter referred to as "Canadian tax").
3. This Convention shall apply also to any identical or substantially similar taxes on income which are imposed after the date of signature of this Convention in addition to, or in place of, the existing taxes. The Contracting States shall notify each other of changes which have been made in their respective taxation laws.