

**AGREEMENT**

**BETWEEN**

**THE GOVERNMENT OF CANADA**

**AND**

**THE GOVERNMENT OF THE REPUBLIC OF CROATIA**

**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  
REPUBLIC OF CROATIA,**

**DESIRING** to conclude an Agreement 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 AGREEMENT**

**ARTICLE 1**

**Persons Covered**

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 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.