

AGREEMENT

BETWEEN

CANADA

AND

THE FEDERAL REPUBLIC OF GERMANY

**FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO
TAXES ON INCOME AND CERTAIN OTHER TAXES,
THE PREVENTION OF FISCAL EVASION AND
THE ASSISTANCE IN TAX MATTERS**

CANADA and THE FEDERAL REPUBLIC OF GERMANY,

DESIRING to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and certain other taxes, the prevention of fiscal evasion and the assistance in tax matters,

HAVE AGREED as follows:

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 by each Contracting State and, in the case of the Federal Republic of Germany, on behalf of its Laender, political subdivisions or 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.
3. The existing taxes to which the Agreement shall apply are:
 - (a) in the case of Canada:

the taxes imposed by the Government of Canada under the *Income Tax Act*, (hereinafter referred to as "Canadian tax");