

**CONVENTION BETWEEN CANADA AND THE KINGDOM OF THAILAND
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVEN-
TION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**

The Government of Canada and the Government of the Kingdom of Thailand,

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

HAVE AGREED AS FOLLOWS:

CHAPTER I

SCOPE OF THE CONVENTION

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. There shall be regarded as taxes on income all taxes imposed on total income
or on elements of income including taxes on gains from the alienation of movable
or immovable property, taxes on the total amounts of wages or salaries paid by enter-
prises, 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 income taxes imposed by the Government of Canada, (hereinafter re-
ferred to as "Canadian tax");
 - (b) in the case of Thailand:
the income tax; and the petroleum income tax;
(hereinafter referred to as "Thai tax").
4. The Convention shall apply also to any identical or substantially similar
taxes which are imposed after the date of signature of the Convention in addition
to, or in place of, the existing taxes. The Contracting States shall notify each other
of significant changes which have been made in their respective taxation laws.