

CONVENTION BETWEEN CANADA AND THE KINGDOM OF THE NETHERLANDS
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF
FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

The Government of Canada and the Government of the Kingdom of the Netherlands, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, agree as follows:—

ARTICLE I.

1. The taxes which are subject to this Convention are:

(a) In the Netherlands:

The Income tax,
The wages tax,
The company tax,
The dividends tax, and
The tax on fees of directors;

(b) In Canada:

Income taxes, including surtaxes, which are imposed by the Government of Canada.

2. This Convention shall also apply to any other taxes of a substantially similar character, imposed by either Contracting Party subsequent to the signing of this Convention.

3. In case there should be any substantial amendment of the taxation laws in one of the States, notice of the amendment shall be given by the competent authority of this State to the competent authority of the other State, in order to bring about such alterations in or such interpretation of this Convention which may be deemed necessary.

ARTICLE II.

1. In this Convention, unless the context otherwise requires:

(a) The terms "one of the States" and "the other State" mean the Netherlands or Canada, as the context requires.

(b) The term "Netherlands" means the Part of the Kingdom of the Netherlands, that is situated in Europe.

(c) The term "tax" means Netherlands tax or Canadian tax, as the context requires.

(d) The term "person" includes any company as well as any body of persons, corporate or not corporate.

(e) The term "company" includes any body corporate and any partnership the capital of which is wholly or partly represented by shares.

(f) The terms "resident of the Netherlands" and "resident of Canada" mean respectively any person who is resident in the Netherlands for the purposes of Netherlands tax and not resident in Canada for the purposes of Canadian tax and any person who is resident in Canada for the purposes of Canadian tax, and not resident in the Netherlands for the purposes of Netherlands tax; a company shall be regarded as resident in the Netherlands if its business is managed and controlled in the Netherlands and as resident in Canada if its business is managed and controlled in Canada.

(g) The terms "resident of one of the States" and "resident of the other State" mean a person who is a resident of the Netherlands or a person who is a resident of Canada, as the context requires.