

AGREEMENT BETWEEN CANADA AND DENMARK 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
Denmark

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

Have appointed for that purpose as their respective Plenipotentiaries:

The Government of Canada:

The Honourable Walter E. Harris, M.P.,

Minister of Finance;

The Government of the Kingdom of Denmark:

His Excellency O. Sehested,

Envoy Extraordinary and Minister Plenipotentiary of
Denmark in Ottawa;

Who, having exhibited their respective full powers, found in good and due
form, have agreed as follows:—

ARTICLE I

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

(a) In Canada:

Income taxes, including surtaxes, which are imposed by the
Government of Canada (hereinafter referred to as "Canadian
tax");

(b) In Denmark:

National income taxes, the intercommunal income tax, the com-
munal income tax (hereinafter referred to as "Danish tax").

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

ARTICLE II

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

(a) The term "Denmark" means the Kingdom of Denmark, excluding the
Faroe Islands and Greenland.

(b) The terms "one of the territories" and "the other territory" means
Denmark or Canada, as the context requires.

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

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

(e) The term "company" includes any body corporate.