

**CONVENTION BETWEEN CANADA AND THE STATE OF ISRAEL 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 State of  
Israel,

Desiring to conclude a Convention 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 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 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, taxes on the total amounts of wages  
or salaries paid by enterprises, as well as taxes on capital  
appreciation.

3. The existing taxes to which the Convention shall apply are in  
particular: