

CONVENTION BETWEEN CANADA AND THE FEDERAL REPUBLIC OF GERMANY  
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF  
FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

Canada and the Federal Republic of Germany, 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:

ARTICLE I.

(1) The taxes which are the subject of this Convention are:

(a) in Canada:

income taxes, including surtaxes and the old age security tax on income which are imposed by the Government of Canada (hereinafter referred to as "Canadian tax");

(b) in the Federal Republic:

the Einkommensteuer (income tax),  
the Koerperschaftsteuer (corporation tax),  
the Notopfer Berlin (Berlin emergency aid tax),  
(hereinafter referred to as "Federal Republic tax");

(2) The present Convention shall also supply to any other taxes of a substantially similar character imposed in the Federal Republic or Canada subsequently to the date of signature of this Convention.

ARTICLE II.

(1) In this Convention, unless the context otherwise requires:

(a) The terms "one of the territories" and "the other territory" mean the Federal Republic of Germany or Canada, as the context requires; the territory of the Federal Republic of Germany means the territory in which the Basic Law for the Federal Republic of Germany is in force;

(b) The term "tax" means Federal Republic tax or Canadian tax, as the context requires;

(c) The term "person" includes natural persons and companies;

(d) The term "company" means any body corporate and any entity which is treated as a body corporate for tax purposes;

(e) The terms "resident of the Federal Republic" and "resident of Canada" mean respectively any person who is resident in the Federal Republic for the purposes of Federal Republic tax and not resident in Canada for the purposes of Canadian tax and any person who is resident in Canada for purposes of Canadian tax, and not resident in the Federal Republic for the purposes of Federal Republic tax; a company shall be regarded as resident in the Federal Republic if

- (i) its business is managed and controlled in the Federal Republic, or
- (ii) it is incorporated in the Federal Republic and not managed and controlled in Canada.