

**CONVENTION BETWEEN
THE GOVERNMENT OF CANADA
AND
THE GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO
FOR
THE AVOIDANCE OF DOUBLE TAXATION, THE PREVENTION OF
FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND THE
ENCOURAGEMENT OF INTERNATIONAL TRADE AND INVESTMENT**

The Government of Canada and the Government of the Republic of Trinidad and Tobago desiring to conclude a Convention for the avoidance of double taxation, the prevention of fiscal evasion with respect to taxes on income and the encouragement of international trade and investment, have agreed as follows:

I. SCOPE OF THE CONVENTION

Article 1

Personal Scope

This Convention shall apply to persons who are residents of one or both of the Contracting States.

Article 2

Taxes Covered

1. The existing taxes to which this Convention shall apply are:

(a) in the case of Canada:

the income taxes imposed by the Government of Canada under the Income Tax Act, (hereinafter referred to as "Canadian tax");

(b) in the case of Trinidad and Tobago:

(i) the income tax;

(ii) the corporation tax;

(iii) the petroleum profits tax; and

(iv) the unemployment levy;

(hereinafter referred to as "Trinidad and Tobago tax").

2. This Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of this Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws.

