

**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: