

AGREEMENT BETWEEN CANADA AND PAPUA NEW GUINEA  
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE  
PREVENTION OF FISCAL EVASION WITH RESPECT TO  
TAXES ON INCOME



Canada and Papua New Guinea,

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

Have agreed as follows:

CHAPTER I

SCOPE OF THE AGREEMENT

ARTICLE 1

Personal Scope

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

ARTICLE 2

Taxes Covered

This Agreement shall apply to taxes on income  
levied on behalf of each Contracting State, irrespective  
of the manner in which they are levied.

There shall be regarded as taxes on income all  
taxes imposed on total income, or on elements of income,  
including taxes on gains from the alienation of personal  
real property, taxes on the total amounts of wages or  
salaries paid by enterprises, as well as taxes on capital  
gains.

The existing taxes to which the Agreement shall  
apply are in particular:

(a) in the case of Canada:  
the income taxes imposed by the Government of  
Canada (hereinafter referred to as "Canadian  
tax"),

(b) in the case of Papua New Guinea:

the taxes imposed on income under the law of  
Papua New Guinea including:

- (i) the income tax;
- (ii) the salary or wages tax;