

CANADA



**CONVENTION BETWEEN THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF
THE REPUBLIC OF SINGAPORE FOR THE AVOIDANCE OF DOUBLE TAXATION AND
THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**

THE Government of Canada and the Government of the Republic of Singapore,
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

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 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 all taxes imposed on total income or on
elements of income, including taxes on gains from the alienation of movable or immovable
property as well as taxes on capital appreciation.

3. The existing taxes to which the Convention 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 Singapore:

the income tax
(hereinafter referred to as "Singapore tax").

4. The 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 Contracting States shall notify each other of any significant changes
which have been made to their respective taxation laws.

ARTICLE III

General Definitions

1. In this Convention, unless the context otherwise requires:

(a) the term "Canada" used in a geographical sense means the territory of Canada,
including any area outside the territorial waters of Canada which under the laws
of Canada is an area within which the rights of Canada with respect to the sea-bed
and sub-soil and their natural resources may be exercised;

(b) the term "Singapore" means the Republic of Singapore;

(c) the terms "a Contracting State" and "the other Contracting State" mean, as the
context requires, Canada or Singapore;