

AGREEMENT

BETWEEN

THE GOVERNMENT OF CANADA

AND

THE GOVERNMENT OF THE REPUBLIC OF CROATIA

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
REPUBLIC OF CROATIA,**

DESIRING to conclude an Agreement 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 AGREEMENT

ARTICLE 1

Persons Covered

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

ARTICLE 2

Taxes Covered

1. This Agreement 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, as well as
taxes on capital appreciation.