

CONVENTION
BETWEEN
THE GOVERNMENT OF CANADA
AND
THE HASHEMITE KINGDOM OF JORDAN
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 HASHEMITE KINGDOM OF JORDAN 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 1

I. Scope of the Convention

Persons Covered

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

ARTICLE 2

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 under the Income Tax Act (hereinafter referred to as "Canadian tax");
 - (b) in the case of Jordan:
 - (i) the income tax;
 - (ii) the distribution tax;