

CONVENTION
BETWEEN
THE GOVERNMENT OF CANADA
AND
THE GOVERNMENT OF THE PORTUGUESE REPUBLIC
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 PORTUGUESE REPUBLIC, 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. The existing taxes to which the Convention shall apply are:
 - (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 Portugal:
 - (i) the personal income tax (Imposto sobre o Rendimento das Pessoas Singulares - IRS);
 - (ii) the corporate income tax (Imposto sobre o Rendimento das Pessoas Colectivas - IRC);
 - (iii) the local surtax on the corporate income tax (Derrama);(hereinafter referred to as "Portuguese tax").