

**CONVENTION BETWEEN CANADA AND THE REPUBLIC OF TUNISIA
FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO
TAXES ON INCOME AND ON CAPITAL**

THE GOVERNMENT of Canada and the Government of the Republic of Tunisia,
DESIRING to conclude a Convention for the avoidance of double taxation with
respect to taxes on income and on capital,

HAVE AGREED as follows:

I. SCOPE OF THE CONVENTION

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 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, taxes on the total amounts of wages or salaries paid by enterprises, 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 Tunisia:
the tax on business income (l'impôt de la patente);
the tax on income from non-commercial occupations (l'impôt sur les bénéfices des professions non commerciales);
the tax on wages and salaries (l'impôt sur les traitements et les salaires);
the agricultural tax (l'impôt agricole);
the tax on income from securities (l'impôt sur le revenu des valeurs mobilières);
the tax on income from debts, deposits, guarantees and current accounts (l'impôt sur le revenu des créances, dépôts, cautionnements et comptes courants — I.R.C.);
the State tax on personal income (la contribution personnelle d'État);
(hereinafter referred to as "Tunisian tax")