

**CONVENTION BETWEEN CANADA AND THE ARAB REPUBLIC OF  
EGYPT 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 Arab Republic of Egypt desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes in income, have agreed as follows:

**I. SCOPE OF THE CONVENTION**

**ARTICLE 1**

*Personal Scope*

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, 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 Egypt:

(i) the tax on income derived from immovable property (including the land tax, the building tax and the ghaffir tax),

(ii) the tax on income from movable capital,

(iii) the tax on commercial and industrial profits,

(iv) the tax on wages, salaries, indemnities and pensions,

(v) the tax on profits from liberal professions and all other non-commercial professions,