

CANADA
REPUBLIC OF THE IVORY COAST

**CONVENTION BETWEEN THE GOVERNMENT OF CANADA AND THE
GOVERNMENT OF THE REPUBLIC OF THE IVORY COAST FOR THE
AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON
INCOME AND THE PREVENTION OF FISCAL EVASION**

The Government of Canada and the Government of the Republic of the Ivory Coast,

DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,

HAVE AGREED AS FOLLOWS:

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 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 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, (hereinafter referred to as "Canadian tax");
 - (b) in the case of the Ivory Coast:
 - (i) the tax on industrial, commercial and agricultural profits;
 - (ii) the tax on non-commercial profits;
 - (iii) the tax on wages and salaries and the employers' contribution;