

**CONVENTION  
BETWEEN  
THE GOVERNMENT OF CANADA  
AND  
THE GOVERNMENT OF THE STATE OF ISRAEL  
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 STATE OF ISRAEL;**

**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: