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CONVENTION BETWEEN THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF THE REPUBLIC OF FINLAND 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 Republic of Finland, 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 I*

1. The taxes which are the subject of this Convention are:—
  - (a) In Finland:  
The state income tax (hereinafter referred to as “Finnish tax”);
  - (b) In Canada:  
Income taxes, including surtaxes and the old age security tax on income, which are imposed by the Government of Canada (hereinafter referred to as “Canadian tax”).
2. This Convention shall also apply to any other taxes of a substantially similar character imposed by either Contracting State subsequent to the signing of this Convention.

*Article II*

1. In this Convention, unless the context otherwise requires:
  - (a) The terms “one of the territories” and “the other territory” mean Finland or Canada, as the context requires.
  - (b) The term “tax” means Finnish tax or Canadian tax, as the context requires.
  - (c) The term “person” includes any body of persons, corporate or not corporate.
  - (d) The term “company” means any body corporate.
  - (e) The term “resident of Finland” means any person who is resident in Finland for the purposes of Finnish tax and not resident in Canada for the purposes of Canadian tax, and the term “resident of Canada” means any person who is resident in Canada for the purposes of Canadian tax and not resident in Finland for the purposes of Finnish tax; a company shall be regarded as resident in Finland if it is incorporated under the laws of Finland and its business is not managed and controlled in Canada, or if it is not so incorporated but its business is managed and controlled in Finland; and as resident in Canada if its business is managed and controlled in Canada.
  - (f) The term “dual resident” means any person who is resident in Finland for purposes of Finnish tax and also resident in Canada for purposes of Canadian tax.
  - (g) The terms “resident of one of the territories” and “resident of the other territory” mean a person who is a resident of Finland or a person who is a resident of Canada, as the context requires.