

Taxation

DOUBLE TAXATION

Convention between Canada and the U.S.A.

Signed July 31, 1928

Entered into force July 27, 1930

Articles of the Convention
Article 1: Income of an individual who is a resident of one of the Contracting States shall be taxable only in that State.

Article 2: Income derived from real property situated in the United States shall be taxable in the United States.

Article 3: Income derived from real property situated in Canada shall be taxable in Canada.

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Articles of the Convention
Article 4: Income derived from salaries, wages, or other compensation for services performed in the United States shall be taxable in the United States.

Article 5: Income derived from salaries, wages, or other compensation for services performed in Canada shall be taxable in Canada.