

**CONVENTION BETWEEN CANADA AND BELGIUM FOR THE AVOIDANCE  
OF DOUBLE TAXATION AND THE SETTLEMENT OF OTHER MATTERS  
WITH RESPECT TO TAXES ON INCOME.**

The Government of Canada and the Government of Belgium,

Desiring to conclude a Convention for the avoidance of double taxation and the settlement of other matters with respect to taxes on income,

Have agreed as follows:

**I. SCOPE OF THE CONVENTION**

**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 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 Belgium:

- (i) the individual income tax;
- (ii) the corporate income tax;