

**CONVENTION BETWEEN THE GOVERNMENT OF CANADA AND THE  
GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN  
AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAX-  
ATION AND THE PREVENTION OF FISCAL EVASION WITH  
RESPECT TO TAXES ON INCOME AND CAPITAL GAINS**

The Government of Canada and the Government of the United Kingdom of Great Britain and Northern Ireland, desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains, have agreed as follows:

ARTICLE 1

*Personal Scope*

This Convention shall apply to persons who are residents of one or both of the Contracting States.

ARTICLE 2

*Taxes Covered*

1. The taxes which are the subject of this Convention are:

(a) in Canada:

the income taxes which are imposed by the Government of Canada, (hereinafter referred to as "Canadian tax");

(b) in the United Kingdom of Great Britain and Northern Ireland:

the income tax, the corporation tax, the capital gains tax, the petroleum revenue tax and the development land tax (hereinafter referred to as "United Kingdom tax").

2. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of this Convention in addition to, or in place of, the existing taxes by either Contracting State or by the Government of any territory to which the present Convention is extended under Article 26. The Contracting States shall notify each other of changes which have been made in their respective taxation laws.

ARTICLE 3

*General Definitions*

1. In this Convention, unless the context otherwise requires: