

**CONVENTION BETWEEN THE GOVERNMENT OF CANADA AND THE
COOPERATIVE REPUBLIC OF GUYANA FOR THE AVOIDANCE OF
DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME AND FOR THE ENCOUR-
AGEMENT OF INTERNATIONAL TRADE AND INVESTMENT**

The Government of the Cooperative Republic of Guyana and the Government of Canada,

DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and the encouragement of international trade and investment,

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

(a) in the case of Canada:

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

(b) in the case of the Cooperative Republic of Guyana:

the Corporation Tax and Income Tax which are imposed by the Government of the Cooperative Republic of Guyana (hereinafter referred to as "Guyana tax").

2. This Convention shall also apply to any identical or substantially similar taxes which are subsequently imposed in addition to, or in place of, those referred to in the preceding paragraph.