

**CONVENTION BETWEEN CANADA AND AUSTRALIA FOR THE AVOID-  
ANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL  
EVASION WITH RESPECT TO TAXES ON INCOME**

The Government of Canada and the Government of Australia,

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:

**CHAPTER I**

***SCOPE OF THE CONVENTION***

**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 existing taxes to which this Convention shall apply are—

- (a) in Australia: the Australian income tax, including the additional tax upon the undistributed amount of the distributable income of a private company;
- (b) in Canada: the income taxes imposed by the Government of Canada.

2. This Convention shall also apply to any identical or substantially similar taxes which are imposed by either Contracting State after the date of signature of this Convention in addition to, or in place of, the existing taxes. At the end of each calendar year, each Contracting State shall notify the other Contracting State of any substantial changes which have been made in its laws relating to the taxes to which this Convention applies.

**CHAPTER II**

***DEFINITIONS***

**ARTICLE 3**

***General Definitions***

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