

**AN AGREEMENT BETWEEN THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF TRINIDAD AND TOBAGO WITH RESPECT TO TAXES ON INCOME, FOR THE AVOIDANCE OF DOUBLE TAXATION, THE PREVENTION OF FISCAL EVASION, AND THE ENCOURAGEMENT OF INTERNATIONAL TRADE AND INVESTMENT.**

The Government of Canada and the Government of Trinidad and Tobago desiring to conclude an Agreement with respect to taxes on income, for the avoidance of double taxation, the prevention of fiscal evasion, and the encouragement of international trade and investment have agreed as follows:

**ARTICLE I.**

(1) The taxes which are the subject of this Agreement are —

(a) in Trinidad and Tobago:

the corporation tax and the income tax which are imposed by the Government of Trinidad and Tobago;

(b) in Canada:

the income taxes, including the old age security tax on income, which are imposed by the Government of Canada.

(2) This Agreement shall also apply to any identical or substantially similar taxes which are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes by either Government.

**ARTICLE II.**

(1) In this Agreement unless the context otherwise requires:

(a) the term "Trinidad and Tobago" means the country of Trinidad and Tobago and the territorial waters thereof and when used in a geographical sense means the island of Trinidad and the island of Tobago and their dependencies;

(b) the terms "one of the Contracting States" and "the other Contracting State" mean Trinidad and Tobago or Canada as the context requires;

(c) the term "person" includes individuals, companies and all other entities which are treated as taxable units under the taxation laws in force in either Contracting State;

(d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

(e) the terms "enterprise of one of the Contracting States" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of one of the Contracting States and an enterprise carried on by a resident of the other Contracting State; the terms "Trinidad and Tobago enterprise" and "Canadian enterprise" mean respectively an enterprise carried on by a resident of Trinidad and Tobago and an enterprise carried on by a resident of Canada;

(f) the term "national" means all individuals possessing the national-