



**AGREEMENT BETWEEN THE GOVERNMENT OF CANADA AND THE GOVERNMENT  
OF THE UNITED KINGDOM AND NORTHERN IRELAND FOR THE AVOIDANCE  
OF DOUBLE TAXATION WITH RESPECT TO TAXES ON CERTAIN CLASSES  
OF INCOME**

The Government of Canada and the Government of the United Kingdom of Great Britain and Northern Ireland,

Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on certain classes of income,

Have agreed as follows:

ARTICLE I

- (1) The taxes which are the subject of this Agreement are—
- (a) In Canada: the income taxes, including the old age security tax on income, 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, including surtax, the profits tax and the corporation tax (hereinafter referred to as "United Kingdom tax").
- (2) This Agreement shall also apply to any identical or substantially similar taxes which are subsequently imposed in addition to, or in place of, the taxes referred to in paragraph (1) by either Contracting Government.

ARTICLE II

- (1) In this Agreement, unless the context otherwise requires—
- (a) the term "United Kingdom" means Great Britain and Northern Ireland;
  - (b) the terms "one of the territories" and "the other territory" mean the United Kingdom or Canada, as the context requires;
  - (c) the term "taxation authorities" means, in the case of the United Kingdom, the Commissioners of Inland Revenue or their authorized representative; in the case of Canada, the Minister of National Revenue or his authorized representative; and, in the case of any territory to which this Agreement is extended under Article IX, the competent authority for the administration in such territory of the taxes to which this Agreement applies;
  - (d) the term "tax" means United Kingdom tax or Canadian tax, as the context requires;
  - (e) the term "person" includes any body of persons, corporate or not corporate;
  - (f) the term "company" includes any body corporate;
  - (g) (i) the term "resident of the United Kingdom" and "resident of Canada" mean respectively any person who is resident in the