



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. This Convention shall apply to taxes on income imposed on behalf of each Contracting State or of its local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.

3. The existing taxes to which the Convention shall apply 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 Finland:

- (i) the state income tax;
- (ii) the communal tax;
- (iii) the church tax; and
- (iv) the tax withheld at source from non-residents' income, (hereinafter referred to as "Finnish tax").

4. The Convention shall apply also to any identical or