

**CONVENTION BETWEEN THE GOVERNMENT OF CANADA AND THE  
GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS FOR  
THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION  
OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**

The Government of Canada

and

The Government of the Kingdom of the Netherlands,

DESIRING to replace by a new convention the existing Convention between the Government of Canada and the Government of the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Ottawa on 2 April 1957, as modified by the Supplementary Convention signed at Ottawa on 28 October 1959 and as further modified by the Supplementary Convention signed at Ottawa on 3 February 1965;

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 States.

**ARTICLE 2**

*Taxes covered*

1. This Convention shall apply to taxes on income imposed on behalf of each of the States, 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, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.
3. The existing taxes to which the Convention shall apply are in particular:
  - (a) in Canada:
    - the income taxes imposed by the Government of Canada, (hereinafter referred to as "Canadian tax");