

**AGREEMENT BETWEEN THE GOVERNMENT OF CANADA AND THE
GOVERNMENT OF INDIA 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 India, desiring to conclude an Agreement 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 AGREEMENT

ARTICLE 1

Personal Scope

The Agreement shall apply to persons who are residents of one or both of the Contracting States.

ARTICLE 2

Taxes Covered

1. This Agreement shall apply to taxes on income imposed by each Contracting State, 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.

3. The existing taxes to which the Agreement shall apply are:

- (a) in the case of Canada: the income taxes imposed under the Income Tax Act of Canada (hereinafter referred to as "Canadian tax");
- (b) in the case of India:
 - (i) the income-tax including any surcharge thereon imposed under the Income-tax Act, 1961 (43 of 1961);
 - (ii) the surtax imposed under the Companies (Profits) Surtax Act, 1964 (7 of 1964);