

CONVENTION BETWEEN THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF
THE CZECH AND SLOVAK FEDERAL REPUBLIC FOR THE AVOIDANCE OF DOUBLE
TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO
TAXES ON INCOME AND ON CAPITAL

The Government of Canada and the Government of the
Czech and Slovak Federal Republic desiring to conclude a
Convention for the avoidance of double taxation and the
prevention of fiscal evasion with respect to taxes on income and
on capital, have agreed as follows:

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 and on
capital imposed on behalf of Canada and on behalf of
Czechoslovakia or of its political subdivisions or local
authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income and on
capital all taxes imposed on total income, on total capital, or
on elements of income or of capital, 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:

- (a) in the case of Canada: