

## AGREEMENT

### BETWEEN THE GOVERNMENT OF THE FEDERAL REPUBLIC OF NIGERIA AND THE GOVERNMENT OF CANADA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL GAINS

#### CHAPTER I

#### SCOPE OF THE AGREEMENT

##### Article 1

##### PERSONAL SCOPE

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

##### Article 2

##### TAXES COVERED

1. The taxes which are the subject of the present Agreement are:
  - (a) in Canada: the income taxes imposed by the Government of Canada, (hereinafter referred to as "Canadian tax");
  - (b) in Nigeria:
    - (i) the personal income tax,
    - (ii) the companies income tax,
    - (iii) the petroleum profits tax, and
    - (iv) the capital gains tax,

(hereinafter referred to as "Nigerian tax").

2. This Agreement shall also apply to any identical or substantially similar taxes which are imposed by either Contracting State after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws.