

CONVENTION BETWEEN CANADA AND THE REPUBLIC OF
ZAMBIA 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
Republic of Zambia,

DESIRING to conclude a Convention for the
avoidance of double taxation of income and the prevention of
fiscal evasion,

HAVE AGREED AS FOLLOWS:

ARTICLE I

Personal Scope

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

ARTICLE II

Taxes Covered

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

2. The existing taxes which are the subject of this
Convention are:

(a) in Canada, the income taxes imposed by the
Government of Canada, (hereinafter referred to as
"Canadian tax");

(b) in Zambia,

(i) the income tax;

(ii) the mineral tax;

(iii) the personal levy;

(hereinafter referred to as "Zambian tax").

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