

**AGREEMENT  
BETWEEN  
THE GOVERNMENT OF CANADA  
AND  
THE GOVERNMENT OF THE REPUBLIC OF INDIA  
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 REPUBLIC 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 and on capital,

**HAVE AGREED** as follows:

**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. This Agreement shall apply to taxes on income and on capital imposed on behalf of each Contracting State, 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.
3. The existing taxes to which the Agreement shall apply are in particular:
  - (a) in the case of Canada:

the taxes imposed under the Income Tax Act of Canada, (hereinafter referred to as "Canadian tax");