

AGREEMENT BETWEEN THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF MALAYSIA 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 Malaysia,

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:

I. SCOPE OF THE AGREEMENT

ARTICLE I

Personal Scope

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

ARTICLE II

Taxes Covered

1. This Agreement 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 to which the Agreement shall apply are:
 - (a) in the case of Malaysia:

the income tax and excess profit tax; the supplementary income tax, that is, tin profit tax, development tax and timber profits tax; the petroleum income tax, (hereinafter referred to as "Malaysian tax");
 - (b) in the case of Canada:

the income taxes imposed by the Government of Canada, (hereinafter referred to as "Canadian tax").
3. The Agreement shall apply also to any identical or substantially similar taxes on income which are imposed 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 important changes which have been made in their respective taxation laws.