

No. 52645*

**Canada
and
Sri Lanka**

Convention between Canada and the Democratic Socialist Republic of Sri Lanka for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (with protocol). Colombo, 23 June 1982

Entry into force: *9 June 1986 by the exchange of instruments of ratification, in accordance with article 29*

Authentic texts: *English, French and Sinhala*

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**Canada
et
Sri Lanka**

Convention entre le Canada et la République socialiste démocratique de Sri Lanka en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune (avec protocole). Colombo, 23 juin 1982

Entrée en vigueur : *9 juin 1986 par échange des instruments de ratification, conformément à l'article 29*

Textes authentiques : *anglais, français et singhalais*

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[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION BETWEEN CANADA AND THE DEMOCRATIC SOCIALIST REPUBLIC OF
SRI LANKA 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 Democratic
Socialist Republic of Sri Lanka 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:

1. SCOPE OF THE CONVENTION

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 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, 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, in particular :

(a) In the case of Canada :

the income taxes imposed by the Government
of Canada,

(hereinafter referred to as "Canadian tax");

(b) In the case of Sri Lanka :

the income tax and the wealth tax,

(hereinafter referred to as "Sri Lanka tax").

4. 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.

II. DEFINITIONS

Article 3

General Definitions

1. In this Convention, unless the context otherwise requires :
 - (a) (i) the term "Canada" used in a geographical sense, means the territory of Canada, including any area beyond the territorial waters of Canada which, under the laws of Canada, is an area within which Canada may exercise rights with respect to the seabed and sub-soil and their natural resources;
 - (ii) the term "Sri Lanka" used in a geographical sense, means the territory of the Democratic Socialist Republic of Sri Lanka;
 - (b) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Sri Lanka;
 - (c) the term "person" includes an individual, an estate, a trust, a company, a partnership and any other body of persons;
 - (d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes; in French, the term "société" also means a "corporation" within the meaning of Canadian law;
 - (e) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;