

No. 52648*

**Canada
and
Malta**

**Agreement between Canada and the Republic of Malta for the avoidance of double taxation
and the prevention of fiscal evasion with respect to taxes on income and on capital.
Valletta, 25 July 1986**

Entry into force: *20 May 1987, in accordance with article 29*

Authentic texts: *English and French*

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**Canada
et
Malte**

**Accord entre le Canada et la République de Malte en vue d'éviter les doubles impositions et
de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune. La
Valette, 25 juillet 1986**

Entrée en vigueur : *20 mai 1987, conformément à l'article 29*

Textes authentiques : *anglais et français*

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ACREEMENT BETWEEN

CANADA AND THE REPUBLIC OF MALTA

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 Malta 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, 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 Agreement 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 Malta:

the income tax, including prepayments of tax whether made by deduction at source or otherwise, (hereinafter referred to as "Malta tax").

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

II. DEFINITIONS

Article 3

General Definitions

1. In this Agreement, 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 seas of Canada which, under the laws of Canada, is an area within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;
 - (ii) the term "Malta" means the Republic of Malta and when used in a geographical sense, the term "Malta" means the