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**Canada  
and  
Zambia**

**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 (with protocol). Lusaka, 16 February 1984**

**Entry into force:** *28 December 1989 by the exchange of instruments of ratification, in accordance with article XXVIII*

**Authentic texts:** *English and French*

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**Canada  
et  
Zambie**

**Convention entre le Canada et la République de Zambie en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Lusaka, 16 février 1984**

**Entrée en vigueur :** *28 décembre 1989 par échange des instruments de ratification, conformément à l'article XXVIII*

**Textes authentiques :** *anglais et français*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Canada, 13 mai 2015*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

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.

4. At the end of each year the competent authorities of the Contracting States shall notify each other of the publication by their respective Contracting States of any material concerning the application of this Convention, whether in the form of regulations, rulings, judicial decisions or otherwise, by transmitting the texts of any such materials to the competent authority of the other Contracting State.

### ARTICLE III

#### 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 sea-bed and sub-soil and their natural resources;
  - (ii) the term "Zambia" means the Republic of Zambia;
  - (b) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Zambia;
  - (c) the term "State" means any national State, whether or not one of the Contracting States;
  - (d) the term "person" includes an individual, an estate, a trust, a company and any other body of persons;
  - (e) 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;
  - (f) 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;
  - (g) the term "international traffic" means any voyage of a ship or aircraft operated by a resident of one of the Contracting States except where such voyage is confined solely to places within a Contracting State;
  - (h) the term "competent authority" means:
    - (i) in the case of Canada, the Minister of National Revenue or his authorized representative,

- (ii) in the case of Zambia, the Commissioner of Taxes or his authorized representative;
  - (i) the term "tax" means Canadian tax or Zambian tax, as the context requires;
  - (j) the term "national" means:
    - (i) any individual possessing the citizenship of a Contracting State;
    - (ii) any legal person, partnership and association deriving its status as such from the law in force in a Contracting State.
2. In the application of the provisions of this Convention by a Contracting State, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting State relating to the taxes which are the subject of this Convention.

#### ARTICLE IV

##### Fiscal Residence

1. For the purposes of this Convention, the term "resident of a Contracting State" means, subject to the provisions of paragraphs 2 and 3, any person who, under the law of that State, is liable to taxation therein by reason of his domicile, residence, place of management or any other criterion of a similar nature. The terms "resident of Zambia" and "resident of Canada" shall be construed accordingly.
2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his case shall be determined in accordance with the following rules:
- (a) he shall be deemed to be a resident of the Contracting State in which he has a permanent home available to him; if he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident of the Contracting State with which his personal and economic relations are closest (centre of vital interests);
  - (b) if the Contracting State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either Contracting State, he shall be deemed to be a resident of the Contracting State in which he has an habitual abode;
  - (c) if he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident of the Contracting State of which he is a national;

- (d) if he is a national of neither Contracting State, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person, other than an individual, is a resident of both Contracting States, the competent authorities of the Contracting States shall by mutual agreement endeavour to settle the question and to determine the mode of application of the Convention to such person.

#### ARTICLE V

##### Permanent Establishment

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business in which the business of the enterprise is wholly or partly carried on.

2. The term "permanent establishment" shall include especially:

- (a) a place of management;
- (b) a branch;
- (c) an office;
- (d) a factory;
- (e) a workshop;
- (f) a mine, oil well, quarry or other place of extraction of natural resources;
- (g) a farm, plantation or other place where agricultural, forestry, or related activities are carried on;
- (h) a building site or construction or assembly project or supervisory activities in connection therewith, where such site, project or activity continues for a period of more than three months;
- (i) the furnishing of services, including consultancy services, by an enterprise through employees or other persons, where activities of that nature continue (for the same or a connected project) within the country for a period or periods aggregating more than three months within any twelve month period.

3. The term "permanent establishment" shall not be deemed to include:

- (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;