

No. 52715*

**Canada
and
Guyana**

Convention between Canada and the Cooperative Republic of Guyana for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and for the encouragement of international trade and investment. Georgetown, 15 October 1985

Entry into force: *1 January 1987 by the exchange of instruments of ratification, in accordance with article XXVI*

Authentic texts: *English and French*

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**Canada
et
Guyana**

Convention entre le Canada et la République coopérative de la Guyane en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et d'encourager le commerce et les investissements internationaux. Georgetown, 15 octobre 1985

Entrée en vigueur : *1^{er} janvier 1987 par échange des instruments de ratification, conformément à l'article XXVI*

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[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION BETWEEN CANADA AND THE COOPERATIVE REPUBLIC
OF GUYANA FOR THE AVOIDANCE OF DOUBLE TAXATION AND
THE PREVENTION OF FISCAL EVASION WITH RESPECT TO
TAXES ON INCOME AND FOR THE ENCOURAGEMENT OF
INTERNATIONAL TRADE AND INVESTMENT

The Government of Canada and the Government of the
Cooperative Republic of Guyana,

DESIRING to conclude a Convention for the
avoidance of double taxation and the prevention of fiscal
evasion with respect to taxes on income and the
encouragement of international trade and investment,

HAVE AGREED AS FOLLOWS:

I. SCOPE OF THE CONVENTION

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. The taxes which are the subject of this Convention
are:
 - (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 the Cooperative Republic of Guyana:
the Corporation Tax and Income Tax which are
imposed by the Government of the Cooperative
Republic of Guyana (hereinafter referred to as
"Guyana tax").
2. This Convention shall also apply to any identical
or substantially similar taxes which are subsequently
imposed in addition to, or in place of, those referred to in
the preceding paragraph.

3. The Contracting States shall notify each other of any change in the Laws relating to the taxes which are the subject of this Convention, within a reasonable period of time after such change.

II. DEFINITIONS

ARTICLE III

GENERAL DEFINITIONS

1. In this Convention, unless the context otherwise requires:
 - (a) the term "CANADA" used in a geographical sense, means the territory of Canada, including any area beyond the territorial seas of Canada which is an area where Canada may, in accordance with its national legislation and international law, exercise sovereign rights with respect to the sea bed and subsoil and their natural resources;
 - (b)
 - (i) the term "GUYANA" means the Cooperative Republic of Guyana; and
 - (ii) when used in a geographical sense, the term "GUYANA" includes the territorial seas thereof including any area beyond such territorial seas which in accordance with international law and the laws of Guyana, is an area within which the rights of sovereignty with respect to the sea bed and subsoil and their natural resources may be exercised;
 - (c) the terms "a Contracting State", "one of the Contracting States" and "the other Contracting State" mean, Canada or Guyana as the context requires;
 - (d) the term "person" includes an individual, a company and any other entities which are treated as taxable persons under the taxation laws in force in either Contracting State;
 - (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 one of the Contracting States" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of one of the Contracting States and an enterprise carried on by a resident of the other Contracting State;
 - (g) the term "international traffic" includes traffic between places in one country in the course of a voyage which extends over more than one country;

- (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 Guyana, the Minister of Finance or his authorized representative;
- (i) the term "national" means:
 - (i) any individual possessing the nationality of one of the Contracting States;
 - (ii) any legal person, partnership and association deriving its status as such from the laws in force in a Contracting State.

2. Where under this Convention any income is exempt or relieved from tax in one of the Contracting States and that income is subject to tax in the other Contracting State by reference to the amount thereof which is remitted to or received in that other Contracting State, the exemption or reduction of tax to be allowed under this Convention in the first-mentioned Contracting State shall apply only to the amount so remitted or received.

3. In the application of this Convention by a Contracting State any term not defined in this Convention shall, unless the context otherwise requires, have the meaning which it has under the law of that Contracting State relating to the taxes which are the subject of this Convention.

ARTICLE IV

RESIDENT

- 1. For the purposes of this Convention, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature.
- 2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States his status 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 closer (hereinafter referred to as his 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 both Contracting States or of neither of them, then the competent authorities of the Contracting States shall determine 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 this 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 through which the business of an enterprise is wholly or partly carried on.
2. The term "permanent establishment" shall include especially:
- (a) a place of management;
 - (b) a branch;
 - (c) a store or other sales outlet;
 - (d) an office;
 - (e) a warehouse, in relation to a person providing storage facilities for others;
 - (f) a factory;
 - (g) a workshop;
 - (h) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources; and
 - (i) a building site or construction or assembly project which exists for more than six months.
3. The term "permanent establishment" shall be deemed not to include:
- (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
 - (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
 - (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;