

No. 53305*

**Canada
and
Colombia**

Convention between Canada and the Republic of Colombia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (with protocol). Lima, 21 November 2008

Entry into force: *12 June 2012 by notification, in accordance with article 29*

Authentic texts: *English, French and Spanish*

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**Canada
et
Colombie**

Convention entre le Canada et la République de Colombie 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). Lima, 21 novembre 2008

Entrée en vigueur : *12 juin 2012 par notification, conformément à l'article 29*

Textes authentiques : *anglais, français et espagnol*

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[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION

BETWEEN

CANADA

AND

THE REPUBLIC OF COLOMBIA

FOR

THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION

OF FISCAL EVASION WITH RESPECT TO TAXES

ON INCOME AND ON CAPITAL

CANADA and THE REPUBLIC OF COLOMBIA,

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:

I. SCOPE OF THE CONVENTION

ARTICLE 1

Persons Covered

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 a 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 taxes imposed by the Government of Canada under the *Income Tax Act* (hereinafter referred to as "Canadian tax"); and
 - (b) in the case of Colombia,
 - (i) Tax on Income, and Complementary Taxes (Impuesto sobre la Renta y Complementarios); and
 - (ii) the National Tax on Capital;

(hereinafter referred to as "Colombian Tax").

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

II. DEFINITIONS

ARTICLE 3

General Definitions

1. For the purposes of this Convention, unless the context otherwise requires,
 - (a) the term "Canada" means the territory of Canada, including its land territory, internal waters and territorial sea, and includes the air space above these areas, as well as the exclusive economic zone and the continental shelf, as determined by its domestic law, consistent with international law;
 - (b) the term "Colombia" means the Republic of Colombia.
 - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Colombia;
 - (d) the term "person" includes an individual, a trust, a company, a partnership 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;
 - (f) the term "enterprise" applies to the carrying on of any business;
 - (g) 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;