

**No. 53353\***

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**Canada  
and  
Venezuela (Bolivarian Republic of)**

**Convention between the Government of Canada and the Government of the Bolivarian Republic of Venezuela for the avoidance of double taxation and the prevention of fiscal avoidance and evasion with respect to taxes on income and on capital (with protocol). Caracas, 10 July 2001**

**Entry into force:** *5 May 2004 by notification, in accordance with article 29*

**Authentic texts:** *English, French and Spanish*

**Registration with the Secretariat of the United Nations:** *Canada, 22 January 2016*

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**Canada  
et  
Venezuela (République bolivarienne du)**

**Convention entre le Gouvernement du Canada et le Gouvernement de la République bolivarienne du Venezuela en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune (avec protocole). Caracas, 10 juillet 2001**

**Entrée en vigueur :** *5 mai 2004 par notification, conformément à l'article 29*

**Textes authentiques :** *anglais, français et espagnol*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Canada, 22 janvier 2016*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**CONVENTION**  
**BETWEEN**  
**THE GOVERNMENT OF CANADA**  
**AND**  
**THE GOVERNMENT OF THE BOLIVARIAN REPUBLIC OF VENEZUELA**  
**FOR THE AVOIDANCE OF DOUBLE TAXATION**  
**AND THE PREVENTION OF FISCAL AVOIDANCE AND EVASION**  
**WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL**

**THE GOVERNMENT OF CANADA and THE GOVERNMENT OF THE**  
**BOLIVARIAN REPUBLIC OF VENEZUELA,**

**DESIRING** to conclude a Convention for the avoidance of double taxation and the prevention of fiscal avoidance and 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 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, or on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, 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");
  - (b) in the case of Venezuela:

the taxes on income and the business assets tax, (hereinafter referred to as "Venezuelan tax").
4. The Convention shall apply also to any identical or substantially similar taxes which 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 terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Venezuela;
  - (b) the term "person" includes an individual, a trust, a company, a partnership and any other body of persons;
  - (c) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
  - (d) 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;
  - (e) the term "competent authority" means:
    - (i) in the case of Canada, the Minister of National Revenue or the Minister's authorized representative, and
    - (ii) in the case of Venezuela, the Integrated National Service of Customs and Tax Administration (Servicio Nacional Integrado de Administración Aduanera y Tributaria - SENIAT), its authorized representative or the authority which is designated as a competent authority for the purposes of the Convention;
  - (f) the term "national" means:
    - (i) any individual possessing the nationality of a Contracting State;
    - (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;
  - (g) the term "international traffic" means any voyage of a ship or aircraft operated by an enterprise of a Contracting State to transport passengers or property except where the principal purpose of the voyage is to transport passengers or property between places within the other Contracting State.
2. As regards the application of the Convention at any time by a Contracting State any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time under the law of that State concerning the taxes to which the Convention applies, any meaning under the tax laws of that State prevailing over a meaning given to the term under other laws of that State.

**ARTICLE 4**

**Resident**

1. For the purposes of this Convention, the term "resident of a Contracting State" means:
  - (a) any person who, under the laws of that State, is liable to tax therein by reason of the person's domicile, residence, place of management, place of incorporation or any other criterion of a similar nature but does not include any person who is liable to tax in that State in respect only of income from sources in that State, and
  - (b) the Government of that State or a political subdivision or local authority thereof or any agency or instrumentality of any such government, subdivision or authority.
2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then the individual's status shall be determined as follows:
  - (a) the individual shall be deemed to be a resident only of the State in which the individual has a permanent home available and if the individual has a permanent home available in both States, the individual shall be deemed to be a resident only of the State with which the individual's personal and economic relations are closer (centre of vital interests);
  - (b) if the State in which the individual's centre of vital interests cannot be determined, or if there is not a permanent home available to the individual in either State, the individual shall be deemed to be a resident only of the State in which the individual has an habitual abode;
  - (c) if the individual has an habitual abode in both States or in neither of them, the individual shall be deemed to be a resident only of the State of which the individual is a national;
  - (d) if the individual is a national of both States or of neither of them, 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 company is a resident of both Contracting States, then its status shall be determined as follows:
  - (a) it shall be deemed to be a resident only of the State of which it is a national;
  - (b) if it is a national of neither of the States, it shall be deemed to be a resident only of the State in which its place of effective management is situated.
4. Where by reason of the provisions of paragraph 1 a person other than an individual or a company 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.