

**No. 54710\***

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**Israel  
and  
Canada**

**Convention between the Government of the State of Israel and the Government of Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). New York, 21 September 2016**

**Entry into force:** *21 December 2016 by notification, in accordance with article 28*

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

**Registration with the Secretariat of the United Nations:** *Israel, 28 September 2017*

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**Israël  
et  
Canada**

**Convention entre le Gouvernement de l'État d'Israël et le Gouvernement du Canada en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). New York, 21 septembre 2016**

**Entrée en vigueur :** *21 décembre 2016 par notification, conformément à l'article 28*

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

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *Israël, 28 septembre 2017*

*\*Aucun numéro de volume n'a encore été attribué à ce dossier. Les textes disponibles qui sont reproduits ci-dessous sont les textes originaux de l'accord ou de l'action tels que soumis pour enregistrement. Par souci de clarté, leurs pages ont été numérotées. Les traductions qui accompagnent ces textes ne sont pas définitives et sont fournies uniquement à titre d'information.*

**CONVENTION**  
**BETWEEN**  
**THE GOVERNMENT OF THE STATE OF ISRAEL**  
**AND**  
**THE GOVERNMENT OF CANADA**  
**FOR THE AVOIDANCE OF DOUBLE TAXATION**  
**AND THE PREVENTION OF FISCAL EVASION**  
**WITH RESPECT TO TAXES ON INCOME**

**THE GOVERNMENT OF THE STATE OF ISRAEL AND THE GOVERNMENT  
OF CANADA;**

**DESIRING** to conclude a convention for the avoidance of double taxation and the  
prevention of fiscal evasion with respect to taxes on income;

**HAVE AGREED** as follows:

## I. SCOPE OF THE CONVENTION

### ARTICLE 1

#### Persons Covered

1. This Convention shall apply to persons who are residents of one or both of the Contracting States.
2. For the purposes of this Convention, income of a company, partnership, trust or other entity of a Contracting State that is treated as wholly or partly fiscally transparent under the tax law of either Contracting State shall be considered to be income of a resident of a Contracting State but only to the extent that the income is treated, for purposes of taxation by that State, as the income of a resident of that State.

### ARTICLE 2

#### Taxes Covered

1. This Convention shall apply to taxes on income 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 all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property.
3. The existing taxes to which this Convention shall apply are in particular:
  - (a) in the case of Israel:
    - (i) the income tax and company tax (including tax on capital gains);
    - (ii) the tax imposed on gains from the alienation of property according to the *Real Estate Taxation Law*,  
(hereinafter referred to as "Israeli tax"); and
  - (b) in the case of Canada, the taxes imposed by the Government of Canada under the *Income Tax Act* (hereinafter referred to as "Canadian tax").

4. This Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of this 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 that have been made in their taxation laws.