

**No. 50004**

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**Canada  
and  
Greece**

**Convention between Canada and the Hellenic Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (with protocol). Athens, 29 June 2009**

**Entry into force:** *16 December 2010 by notification, in accordance with article 29*

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

**Registration with the Secretariat of the United Nations:** *Canada, 13 August 2012*

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**Canada  
et  
Grèce**

**Convention entre le Canada et la République hellénique 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). Athènes, 29 juin 2009**

**Entrée en vigueur :** *16 décembre 2010 par notification, conformément à l'article 29*

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

**Enregistrement auprès du Secrétariat des Nations Unies :** *Canada, 13 août 2012*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**CONVENTION**

**BETWEEN**

**CANADA**

**AND**

**THE HELLENIC REPUBLIC**

**FOR THE AVOIDANCE OF DOUBLE TAXATION**

**AND THE PREVENTION OF FISCAL EVASION**

**WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL**

**CANADA and THE HELLENIC REPUBLIC**

**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 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, 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 the Hellenic Republic:
    - (i) the income and capital tax on natural persons;
    - (ii) the income and capital tax on legal persons;(hereinafter referred to as "Hellenic 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. 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 term "Hellenic Republic" comprises the territory of the Hellenic Republic, including its territorial sea, as well as the part of the sea-bed and its sub-soil under the Mediterranean Sea, over which the Hellenic Republic, in accordance with international law, has sovereign rights for the purpose of exploration, extraction or exploitation of the natural resources of such areas;
  - (b) 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;
  - (c) the term "person" includes an individual, a trust, a company and any other body of persons;
  - (d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
  - (e) 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;