

**No. 53012\***

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**Canada  
and  
United Republic of Tanzania**

**Agreement between Canada and the United Republic of Tanzania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital. Dar es Salaam, 15 December 1995**

**Entry into force:** *30 August 1997 by the exchange of instruments of ratification, in accordance with article 30*

**Authentic texts:** *English and French*

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**Canada  
et  
République-Unie de Tanzanie**

**Accord entre le Canada et la République-Unie de Tanzanie en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune. Dar es-Salaam, 15 décembre 1995**

**Entrée en vigueur :** *30 août 1997 par échange des instruments de ratification, conformément à l'article 30*

**Textes authentiques :** *anglais et français*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

AGREEMENT BETWEEN CANADA AND THE UNITED REPUBLIC OF TANZANIA  
FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF  
FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL

The Government of Canada and the Government of the United Republic of Tanzania desiring to conclude an Agreement 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:

1. SCOPE OF THE AGREEMENT

Article 1

Personal Scope

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

Article 2

Taxes Covered

1. This Agreement 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 Agreement 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 Tanzania:

- (i) the income tax and any other tax deemed to be tax on income;
  - (ii) the capital gains tax; and
  - (iii) the excess profits tax;
- (hereinafter referred to as "Tanzanian tax")

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

## II. DEFINITIONS

### Article 3

#### General Definitions

1. For the purposes of this Agreement, unless the context otherwise requires:

- (a) the term "Canada" used in a geographical sense, means the territory of Canada, including
  - (i) any area beyond the territorial seas of Canada which, in accordance with international law and the laws of Canada, is an area within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;
  - (ii) the seas and airspace above every area referred to in subparagraph (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;

- (b) the term "Tanzania" means the territory of the United Republic of Tanzania, including any area outside the territorial waters of Tanzania which has been or may be designated or proclaimed under the laws of Tanzania as an area over which Tanzania may exercise its sovereign rights of jurisdiction in accordance with international law;
- (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Tanzania;
- (d) the term "person" includes an individual, an estate, 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; in French, the term "société" also means a "corporation" within the meaning of Canadian law;
- (f) 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;
- (g) 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 Tanzania, the Minister for the time being responsible for Finance or his authorized representative;
- (h) the term "tax" means Canadian tax or Tanzanian tax, as the context requires;
- (i) the term "international traffic" means any transport by a ship or aircraft operated by a resident of a Contracting State, except where the ship or aircraft is operated solely between places in the other Contracting State;
- (j) the term "national" means:

- (i) any individual possessing the nationality of a Contracting State;
- (ii) any legal person, partnership and association deriving its status as such from the laws in force in a Contracting State.

2. As regards the application of the provisions of the Agreement by a Contracting State at any time, 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 Agreement applies.

#### Article 4

##### Resident

1. For the purposes of this Agreement, 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, place of incorporation 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, then his status shall be determined as follows:

- (a) he shall be deemed to be a resident of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests);
- (b) if the State in which he has his centre of vital interests cannot be determined, or if he has no permanent home available to him in either State, he shall be deemed to be a resident of the State in which he has an habitual abode;
- (c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident of the State of which he is a national;