company which is a resident of Canada shall be allowed to deduct in computing its taxable income any dividend received by it out of the exempt surplus of a foreign affiliate which is a resident of Uzbekistan;

(c) where in accordance with any provision of this Convention income derived or capital owned by a resident of Canada is exempt from tax in Canada, Canada may nevertheless, in calculating the amount of tax on other income or capital, take into account the exempted income or capital;

(d) for the purposes of this paragraph, profits, income or gains of a resident of a Canada which may be taxed in Uzbekistan in accordance with this Convention shall be deemed to arise from sources in Uzbekistan.

2. In the case of Uzbekistan, double taxation shall be eliminated as follows:

(a) Where a resident of Uzbekistan derives income or owns capital which, in accordance with the provisions of this Convention may be taxed in Canada, Uzbekistan shall allow:

(i) as a deduction from the tax on the income of that resident, an amount equal to the income tax paid in Canada;

(ii) as a deduction from the tax on the property of that resident, an amount equal to the property tax paid in Canada.

Such deduction in either case shall not, however, exceed that part of the income tax or property tax, as computed before the deduction is given, which is attributable, as the case may be, to the income or the capital which may be taxed in Canada.

(b) Where in accordance with any provision of this Convention income derived or capital owned by a resident of Uzbekistan is exempt from tax in Uzbekistan, Uzbekistan may nevertheless, in calculating the amount of tax on the remaining income or capital of such resident, take into account the exempted income or capital.

(c) For the purpose of subparagraphs (a) and (b) of this paragraph, profits, income and capital derived by a resident of Uzbekistan which may be taxed in Canada in accordance with this Convention shall be deemed to be derived from sources in Canada.

ARTICLE 24

Non-Discrimination

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1, also apply to individuals who are not residents of one or both of the Contracting States.