

ARTICLE XV

Students

Payments which a student, a *postgraduate student* or a trainee who is, or was immediately before visiting a Contracting State, a resident of the other Contracting State and who is present in the first-mentioned State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that State, provided that such payments arise from sources outside that State.

ARTICLE XVI

Diplomatic and Consular Privileges

The provisions of this Agreement shall not affect tax privileges granted to diplomatic and consular missions, other establishments and organizations of the Contracting States which enjoy equality therewith in respect of tax privileges, members of diplomatic personnel and employees of these missions, establishments or organizations and also members of their families, in accordance with the general rules of international law and special agreements.

ARTICLE XVII

Elimination of Double Taxation

1. In the case of Canada, double taxation shall be avoided in the following manner. Subject to the existing provisions of the law of Canada regarding the deduction from tax payable in Canada of tax paid in a territory outside Canada and to any subsequent modification of those provisions — which shall not affect the general principle hereof — and unless a greater deduction or relief is provided under the laws of Canada, tax payable in the USSR on profits, income or gains arising in the USSR shall be deducted from any Canadian tax payable in respect of such profits, income or gains.

2. In the case of the USSR, double taxation shall be avoided in conformity with the legislation of the USSR.

3. For the purposes of this Article, profits, income or gains of a resident of a Contracting State which are taxed in the other Contracting State in accordance with this Agreement shall be deemed to arise from sources in that other State.

ARTICLE XVIII

Non-Discrimination

A Contracting State shall not subject a resident of the other Contracting State to a higher or more burdensome taxation than the first-mentioned State would impose in respect of a resident of a third State. However, this provision shall not require the first-mentioned State to grant to residents of the other State tax privileges which are granted to residents of a third State by virtue of special agreements concluded between the first-mentioned State and that third State.