

CONVENTION
BETWEEN
THE GOVERNMENT OF CANADA
AND
THE GOVERNMENT OF THE REPUBLIC OF UZBEKISTAN
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
REPUBLIC OF UZBEKISTAN, hereinafter referred to as the "Parties",

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:

ARTICLE 1

Personal Scope

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 Canada and on behalf of the Republic of Uzbekistan or of its local
authorities, 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, taxes on
the total amounts of wages or salaries paid by enterprises, as well as taxes on
capital appreciation.
3. The existing taxes to which this Convention 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 the Republic of Uzbekistan:
 - (i) the tax on income (profits) of legal persons;