

AGREEMENT BETWEEN THE GOVERNMENT OF CANADA AND THE  
GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICS  
FOR THE AVOIDANCE OF DOUBLE TAXATION ON INCOME

The Government of Canada and the Government of the Union of Soviet Socialist Republics in confirmation of their desire to promote the development of economic, cultural, commercial, scientific and technical cooperation between both States, and to avoid double taxation, have agreed as follows:

ARTICLE I

*Personal Scope*

This agreement shall apply to persons who for taxation purposes are residents of one or both of the Contracting States.

ARTICLE II

*Taxes Covered*

1. This Agreement shall apply to the following taxes on income, irrespective of the manner in which they are levied:
  - (a) in the case of Canada, the income taxes imposed by the Government of Canada,
  - (b) in the case of the Union of Soviet Socialist Republics, the income tax on foreign legal persons and the income tax on population.
2. The Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes.

ARTICLE III

*General Definitions*

1. In this Agreement, unless the context otherwise requires: