WENTON RETWEEN CALVI STATES OF

- 1. The situs of property shall be determined in accordance with the land the contracting State in the land the of the contracting State imposing the tax, except as otherwise provided in Convention Convention
- 2. Allowances for debts shall be determined in accordance with the laws of the contracting State imposing the tax.
- 3. Domicile shall be determined in accordance with the laws of contracting State imposing the tax. and has about to imposing the tax.

being desirous of avoiding double taxation and of pr

In the case of estate taxes aV alorra a duties, have decided to conclude 1. In the case of a decedent who at the time of his death was a citizen of omiciled in, the United States of a decedent who at the time of his death was a citizen of or domiciled in, the United States of America, may include in the gross estate any property (other than real property) situated in Canada as though this Convention by the convention of in Canada as though this Convention had not come into effect.

2. In the case of a decedent (other than a citizen of the United States of who at the time of his death was a citizen of the United States of the United Sta America) who at the time of his death was domiciled in Canada, the United States of America shall, in imposing the toward of the United States. States of America shall, in imposing the taxes to which this Convention relates:

(a) take into account only property situated in the United States

(b) allow as an exemption an amount which bears the same ratio to the personal exemption allowed in the personal exemption an amount which bears the same ratio to the personal exemption allowed in the case of a decedent who was at time of his death a citizen of, or domiciled in, the United States the America as the value of the property of small in the United States in the United Sta America as the value of the property of such decedent situated in the United States of America bears to the America as the value of the property of such decedent situated in the United States of America bears to the value of the property included in the entire gross estate of the decedent situated in the property included in the entire gross estate of the decedent.

3. In the case of a decedent who at the time of his death was domiciled real canada, Canada may include in the Canada, Canada may include in the gross estate any property (other than property) situated in the United States of the state any property (other than convention) property) situated in the United States of America as though this Convention had not come into effect.

4. In the case of a decedent who at the time of his death was domiciled this United States of America. Canada a like time of his death was domiciled this the United States of America, Canada shall, in imposing the taxes to which this Convention relates:—

(b) allow as an exemption an amount which bears the same ratio to the personal exemption allowed in the personal exemption an amount which bears the same ratio to the time of his death domiciled in Carrolla decedent who was at of time of his death domiciled in Carrolla decedent who was at of the case of a decedent who was at of the case of a decedent who was at of the case of the cas personal exemption allowed in the case of a decedent who was at time of his death domiciled in Canada as the value of the property such decedent situated in Canada bears to the entire value of property, wherever situated

ARTICLE VI

1. In the case of a decedent who at the time of his death was a citizen of miciled in the United States of America shall be a the control of the United States of America shall be a the control of the United States of America shall be a the control of the control o or domiciled in the United States of America, the United States of America shall impose the estate taxes to which this Constitutions: impose the estate taxes to which this Convention relates upon the following conditions:—

(a) In respect of property situated in Canada which, for the purpose as estate taxes, is included in the great state taxes, is included in the great state taxes. estate taxes, is included in the gross estate, less such property specifically deducted therefrom (either because of transfer for purple charitable, educational, religious or similar to the property has been charitable, educational, religious or similar uses or because the properly has been previously taxed under has been previously taxed under provisions of law relating to properly previously taxed) there shall be all the properly credit for C. has been previously taxed under provisions of law relating to proper previously taxed) there shall be allowed against the estate stuare credit for Canadian succession to allowed against the estate stuare. credit for Canadian succession taxes in respect of the property situated in Canada, the situs of such property with the laws in Canada, the situs of such property being determined in accordance with the laws of Canada, subject to the with the laws of Canada, subject to the provisions of this Convention.