

MEMORANDUM OF UNDERSTANDING

BETWEEN

THE GOVERNMENT OF CANADA

AND

THE GOVERNMENT OF THE RUSSIAN FEDERATION

ON

CUSTOMS DUTIES AND FUEL TAXES

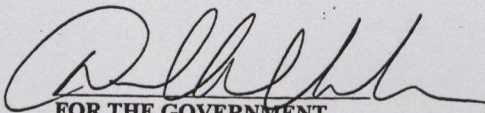
THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF THE
RUSSIAN FEDERATION,

FURTHER to the Air Services Agreement between the Government of Canada
and the Government of the Russian Federation signed at *Ottawa* on the *18th* day
of *December* 2000 ("the Agreement"),

HAVE AGREED as follows:

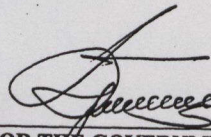
1. With respect to Article 11 of the Agreement and taxes that certain Canadian Provincial Governments may levy on certain items specified in paragraph 1 of the Article, the Government of Canada will ensure that the airline or airlines of the Russian Federation receive treatment no less favourable than that accorded to any other foreign airline operating international air services to and from Canada.
2. This Memorandum of Understanding shall form an integral part of the Air Services Agreement between the Government of Canada and the Government of the Russian Federation signed at *Ottawa* on the *18th* day of *December* 2000, and take effect on the date of entry into force of the Agreement.

DONE at *Ottawa* , on the *18th* day of *December* 2000.



FOR THE GOVERNMENT
OF CANADA

David Collenette



FOR THE GOVERNMENT OF
THE RUSSIAN FEDERATION

Viktor Khristenko