

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;