

**AGREEMENT BETWEEN
THE GOVERNMENT OF CANADA AND
THE GOVERNMENT OF THE RUSSIAN FEDERATION
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 RUSSIAN FEDERATION,**

**DESIRING to conclude an Agreement 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 Agreement shall apply to persons who are residents of one or both of the Contracting States.

ARTICLE 2

Taxes Covered

1. This Agreement shall apply to the following taxes on income and on capital, irrespective of the manner in which they are levied:
 - (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 Russian Federation, the taxes imposed under the following Acts:
 - (i) "Tax on profits of enterprises and organisations";
 - (ii) "Income tax on individuals";
 - (iii) "Tax on capital of enterprises"; and
 - (iv) "Tax on capital of individuals";

including taxes of a similar nature levied by state authorities of the Russian Federation, (hereinafter referred to as "Russian tax").