

**No. 53260\***

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**Canada  
and  
Uzbekistan**

**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 (with protocol). Ottawa, 17 June 1999**

**Entry into force:** *14 September 2000 by notification, in accordance with article 29*

**Authentic texts:** *English, French and Uzbek*

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**Canada  
et  
Ouzbékistan**

**Convention entre le Gouvernement du Canada et le Gouvernement de la République d'Ouzbékistan en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune (avec protocole). Ottawa, 17 juin 1999**

**Entrée en vigueur :** *14 septembre 2000 par notification, conformément à l'article 29*

**Textes authentiques :** *anglais, français et ouzbek*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Canada, 10 décembre 2015*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**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;

- (ii) the tax on income of individuals; and
  - (iii) the property tax;
- (hereinafter referred to as "Uzbekistan tax").
4. This Convention shall also apply to any substantially similar taxes which are imposed by either Contracting State after the date of signature of this Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws.

### **ARTICLE 3**

#### **General Definitions**

1. For the purposes of this Convention, unless the context otherwise requires:
- (a) the term "Canada" used in a geographical sense, means the territory of Canada, including:
    - (i) any area beyond the territorial sea of Canada which, in accordance with international law and the laws of Canada, is an area within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;
    - (ii) the sea and airspace above every area referred to in clause (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
  - (b) the term "Uzbekistan" means the Republic of Uzbekistan, including the territorial sea, and any area outside the territorial sea within which, in accordance with international law, the Republic of Uzbekistan has sovereign rights for the purpose of exploring and exploiting the natural resources of the seabed and its subsoil and the superjacent waters;
  - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Uzbekistan;
  - (d) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
  - (e) the term "person" includes an individual, an estate, a trust, a company, a partnership and any other body of persons;
  - (f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
  - (g) the term "competent authority" means:
    - (i) in the case of Canada, the Minister of National Revenue or his authorized representative;
    - (ii) in the case of the Republic of Uzbekistan, the Chairman of the State Tax Committee, or his authorized representative;
  - (h) the term "national" means:

- (i) any individual possessing the nationality of a Contracting State;
    - (ii) any legal person, partnership and association deriving its status as such from the laws in force in a Contracting State;
  - (i) the term "international traffic" with reference to a resident of a Contracting State means any voyage of a ship or aircraft to transport passengers or property (whether or not operated or used by that resident) except where the principal purpose of the voyage is to transport passengers or property between places within the other Contracting State.
2. As regards the application at any time of this Convention by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time for the purposes of the law of that State concerning the taxes to which this Convention applies.

#### **ARTICLE 4**

##### **Resident**

1. For the purposes of this Convention, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of incorporation, place of management or any other criterion of a similar nature. But this term does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein. The term shall also include the government of a Contracting State or a local authority thereof, or any agency or instrumentality of any such government or authority.
2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:
- (a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);
  - (b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;
  - (c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;
  - (d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a company is a resident of both Contracting States, then its status shall be determined as follows:
  - (a) it shall be deemed to be a resident only of the State of which it is a national;
  - (b) if it is a national of neither of the States, it shall be deemed to be a resident only of the State in which its place of effective management is situated.
4. Where by reason of the provisions of paragraph 1 a person other than an individual or a company is a resident of both Contracting States, the competent authorities of the Contracting States shall by mutual agreement endeavour to settle the question and to determine the mode of application of this Convention to such person. In the absence of such agreement, such person shall not be considered to be a resident of either Contracting State for the purposes of enjoying benefits under this Convention.

## **ARTICLE 5**

### **Permanent Establishment**

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
2. The term "permanent establishment" includes especially:
  - (a) a place of management;
  - (b) a branch;
  - (c) an office;
  - (d) a factory;
  - (e) a workshop; and
  - (f) a mine, an oil or gas well, a quarry or any other place relating to the exploration for or the exploitation of natural resources.
3. A building site or construction or installation project constitutes a permanent establishment only if it lasts for more than twelve months.
4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:
  - (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
  - (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
  - (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
  - (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise;
  - (e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;