ARTICLE 20.

(1) Any alimony or other maintenance payment received from a resident of one of the territories by a resident of the other territory who is subject to tax there in respect thereof shall be taxable only in that other territory.

(2) The term "maintenance payment" means a payment made pursuant to an order of a competent tribunal or to a written separation agreement by one of the parties to a marriage (including a marriage which has been dissolved or annulled) —

(*a*) to or for the benefit of the other party to that marriage or children of the marriage; or

(*b*) to any person for the benefit of, or for the maintenance or education of, a person under twenty-one years of age.

ARTICLE 21.

(1) Subject to the provisions of the law of the United Kingdom regarding the allowance as a credit against United Kingdom tax of tax payable in a territory outside the United Kingdom (which shall not affect the general principle hereof) —

(*a*) Canadian tax payable under the laws of Canada and in accordance with this Agreement, whether directly or by deduction, on profits, income or chargeable gains from sources within Canada, (excluding in the case of a dividend, tax payable in respect of the profits out of which the dividend is paid) shall be allowed as a credit against any United Kingdom tax computed by reference to the same profits, income or chargeable gains by reference to which the Canadian tax is computed; and

(*b*) in the case of a dividend paid by a company which is a resident of Canada to a company which is resident in the United Kingdom and which controls directly or indirectly at least 10 per cent of the voting power in the Canadian company, the credit shall take into account (in addition to any Canadian tax creditable under (*a*)) the Canadian tax payable by the company in respect of the profits out of which such dividend is paid.

Provided that sub-paragraph (b) of this paragraph shall apply only for so long as Canada gives a deduction in computing taxable income for dividends received from a company which is a resident of the United Kingdom in which the recipient Canadian company owns more than 25 per cent. of the voting shares.

(2) Subject to the provisions of the law of Canada regarding the deduction from tax payable in Canada of tax paid in a territory outside Canada (which shall not affect the general principle hereof), United Kingdom tax payable in respect of income from sources within the United Kingdom shall be deducted from any Canadian tax payable in respect of that income. Where such income is a dividend paid before 6 April, 1966, by a company which is a resident of the United Kingdom, the deduction shall take into account any United Kingdom income tax appropriate to the dividend.

(3) For the purposes of this Article profits or remuneration for personal (including professional) services performed in one of the territories shall be deemed to be income from sources within the territory, and the services of an individual whose services are wholly or mainly performed in ships or aircraft