ARTICLE 21

Other Income

1.   Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that State.

2.   The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

3.   Notwithstanding the provisions of paragraphs 1 and 2, items of income derived by a resident of a Contracting State from sources in the other Contracting State may also be taxed in that other State.

ARTICLE 22

Capital

1.   Capital represented by immovable property referred to in Article 6, owned by a resident of a Contracting State and situated in the other Contracting State, may be taxed in that other State.

2.   Capital represented by movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or by movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, may be taxed in that other State.

3.   Capital represented by ships and aircraft operated, and containers used, by an enterprise of a Contracting State in international traffic and by movable property pertaining to the operation of such ships or aircraft shall be taxable only in that State.

4.   All other elements of capital of a resident of a Contracting State shall be taxable only in that State.