

6. Any alimony, separation or similar allowance arising in a Contracting State and paid to a resident of the other Contracting State who is subject to tax in that other State in respect thereof shall be taxable only in that other State.

ARTICLE XX

Government Service

1. (a) Remuneration, other than a pension, paid by a Contracting State or a political subdivision or a local authority thereof to any individual in respect of services rendered to that State, subdivision or authority shall be taxable only in that State;
 - (b) however, such remuneration shall be taxable only in the Contracting State of which the recipient is a resident if the services are rendered in that State and the recipient did not become a resident of that State solely for the purpose of performing the services.
2. The provisions of this Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by one of the Contracting States or a political subdivision or local authority thereof.

ARTICLE XXI

Students

Payments which a student, apprentice or business trainee who is, or was immediately before visiting one of the Contracting States, a resident of the other Contracting State and who is present in the first-mentioned Contracting State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that first-mentioned State, provided that such payments are made to him from sources outside that State.

ARTICLE XXII

Income not Expressly Mentioned

1. Subject to the provisions of paragraph 2, items of income of a resident of a Contracting State which are not expressly mentioned in the foregoing Articles of this Agreement shall be taxable only in that State.
2. However, if such income is derived by a resident of a Contracting State from sources in the other Contracting State, such income may also be taxed in the State in which it arises, and according to the law of that State. However, where income from an estate or trust is derived from sources within Canada by a resident of Jamaica who is subject to Jamaican tax in respect thereof, the tax charged in Canada shall not exceed 15 per cent of the gross amount of the income.