

A. In paragraph 1, immediately after "alienation of an annuity," shall be inserted: and any pension and other payment paid under the provisions of a social security system,;

B. In paragraph 2 the following amendments shall be made:

- (i) "pensions, annuities and other similar payments" shall be deleted and replaced by: periodic payments;
- (ii) "the amount" shall be deleted and replaced by: the gross amount;

C. Paragraph 3 shall be deleted; paragraph 4 becomes paragraph 3;

D. Paragraph 5 shall be deleted; paragraph 6 becomes paragraph 4.

Article VIII

The following new paragraph shall be inserted immediately after paragraph 3 of Article 21:

- 4. For the purposes of this Article, a trust does not include an arrangement whereby the contributions made to the trust are deductible for the purposes of taxation in Canada.

Article IX

The following new Article shall be inserted immediately after Article 21: