

## ARTICLE XIX

*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 XX

*Income not Expressly Mentioned*

1. Subject to the provisions of paragraph 2 of this Article, items of income of a resident of a Contracting State which are not expressly mentioned in the foregoing Articles of this Convention shall be taxable only in that Contracting 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.

3. Notwithstanding the provisions of paragraph 2, in the case of alimony or maintenance payments and in the case of income of or from an estate or trust derived from sources in Canada by a resident of Singapore who is subject to tax in respect thereof, the tax charged in Canada shall not exceed 15 per cent of the gross amount of the payments or the income, as the case may be.

## ARTICLE XXI

*Limitation of Relief*

Where this Convention provides (with or without other conditions) that income from sources in a Contracting State shall be exempt from tax, or taxed at a reduced rate in that Contracting State and under the laws in force in the other Contracting State the said income is subject to tax by reference to the amount thereof which is remitted to or received in that other Contracting State and not by reference to the full amount thereof, then the exemption or reduction of tax to be allowed under this Convention in the first-mentioned Contracting State shall apply to so much of the income as is remitted to or received in that other Contracting State.

## ARTICLE XXII

*Elimination of Double Taxation*

1. The laws in force in either of the Contracting States shall continue to govern the taxation of income in the respective Contracting States except where express provision to the contrary is made in this Convention. Where income is subject to tax in both Contracting States, relief from double taxation shall be given in accordance with the following paragraphs of this Article.

2. In the case of Canada, double taxation shall be avoided as follows:

- (a) Subject to the existing provisions of the law of Canada regarding the allowance as a credit against Canadian tax of tax payable in any country other than Canada and to any subsequent modifications of those provisions (which shall not affect the general principle hereof) and unless a greater deduction or relief is provided under the laws of Canada, tax payable in Singapore on profits, income or gains arising in Singapore shall be allowed as a credit against Canadian tax payable in respect of such profits, income or gains.