

ARTICLE 20**Other Income**

1. Subject to the provisions of paragraph 2, items of income of a resident of a Party, wherever arising, not dealt with in the foregoing Articles of this Agreement shall be taxable only in that Party.
2. However, if such income is derived by a resident of a Party from sources in the other Party, such income may also be taxed in the Party in which it arises and according to the law of that Party.
3. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6 (Income from Immovable Property), if the recipient of such income, being a resident of a Party, carries on business in the other Party through a permanent establishment situated therein and the right or property in respect of which the income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 (Business Profits) shall apply.
4. Alimony or other maintenance payment paid by a resident of a Party to a resident of the other Party shall, to the extent it is not allowable as a deduction to the payer in the first-mentioned Party, be taxable only in that Party.