

receives payments from sources outside the other State for the purpose of his maintenance or education, those payments shall be exempt from tax in the other State.

## ARTICLE 21

### *Income Not Expressly Mentioned*

1. Subject to the provisions of paragraph (2), items of income of a resident of one of the Contracting States 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 one of the Contracting States from sources in the other Contracting State, such income may also be taxed in the Contracting State in which it arises and, subject to paragraph (3), according to the law of that State.

3. Where the income is income derived from an estate or trust resident in Canada by a resident of Australia the Canadian tax on that income shall not exceed 15 per cent of the gross amount of the income if it is subject to tax in Australia.

4. The provisions of paragraph (3) shall not apply if the recipient of the income, being a resident of Australia, carries on in Canada a business through a permanent establishment situated therein, or performs in Canada professional services from a fixed base situated therein, and the right or interest in the estate or trust in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such a case the provisions of Article 7 or 14, as the case may be, shall apply.

## ARTICLE 22

### *Source of Income*

1. Income derived by a resident of one of the Contracting States which, under any one or more of Articles 6 to 8 and 10 to 18 may be taxed in the other Contracting State, shall for the purposes of Article 23, be deemed to be income from sources in that other State.

2. Income derived by a resident of Canada which, under any one or more of Articles 6 to 8 and 10 to 18, may be taxed in Australia may be deemed, for the purposes of the Australian income tax law, to be income from sources in Australia.