

## ARTICLE XXI

*Estates or Trusts*

1. Income received from an estate or a trust resident in Canada by a resident of Belgium may be taxed in Canada according to its law, but the tax so charged shall not exceed 15 per cent of the gross amount of the income.

2. The provisions of paragraph 1 shall not apply if the recipient of the income, being a resident of Belgium, carries on in Canada a trade or 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 VII or Article XIV, as the case may be, shall apply.

## ARTICLE XXII

*Income not Expressly Mentioned*

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 except that, if such income is derived from sources within the other Contracting State, it may also be taxed in that other Contracting State.

## IV. METHODS FOR PREVENTION OF DOUBLE TAXATION

## ARTICLE XXIII

1. In the case of Belgium, double taxation shall be avoided as follows:

(a) when a resident of Belgium derives income which may be taxed in Canada in accordance with the Convention and which is not subject to the provisions of clauses (b), (c) and (d) below, Belgium shall exempt such income from tax but may, in calculating the amount of tax on the remaining income of that resident, apply the rate of tax which would have been applicable if such income had not been exempted.

(b) In the case of dividends taxable in accordance with paragraph 2 of Article X and not exempt from Belgian tax according to