

4. Notwithstanding anything in this Agreement:
- (a) war pensions and allowances (including pensions and allowances paid to war veterans or paid as a consequence of damages or injuries suffered as a consequence of a war) arising in a Contracting State and paid to a resident of the other Contracting State shall be exempt from tax in that other State to the extent that they would be exempt from tax if received by a resident of the first-mentioned State; and
 - (b) alimony and other similar payments arising in a Contracting State and paid to a resident of the other Contracting State who is subject to tax therein in respect thereof, shall be taxable only in that other State.
5. Notwithstanding the provisions of paragraphs 21 of this Article pensions paid and other payments made under a public scheme which is part of the social security system of a Contracting State or a political subdivision or a local authority thereof shall be taxable only in that State.
6. (a) Notwithstanding paragraphs 1 and 2 of this Article, any pension paid by, or out of funds created by Zimbabwe or a political subdivision or a local authority thereof to an individual in respect of services rendered to Zimbabwe or subdivision or authority shall be taxable only in Zimbabwe.
- (b) However, such pension shall be taxable only in Canada if the individual is a resident of, and a national of, Canada.
 - (c) For the purposes of this paragraph any pension paid out the Central African Pension Fund and subject to tax under the law of Zimbabwe shall be treated as if it were a pension paid by, or out of funds created by, Zimbabwe.
7. The provisions of paragraph 6 of this Article shall not apply to pensions in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof.