

Article 21A

Other income

1. Subject to the provisions of paragraph 2, items of income of a resident of one of the States, wherever arising, not dealt with in the foregoing Articles of this Convention shall be taxable only in that State.
  
2. However, if such income is derived by a resident of one of the States from sources in the other State, such income may also be taxed in the State in which it arises, and according to the law of that State, but the tax so charged shall not exceed 25 per cent of the gross amount of such income.

*Article X*

In Article 22 the following amendment shall be made:

- A. In paragraph 2 "paragraph 4 and subparagraph a) of paragraph 5 of Article 18" shall be deleted and replaced by: paragraph 3 of Article 18;
  
- B. In paragraph 3 shall be deleted "and paragraph 2 of Article 21" and replaced by: , paragraph 2 of Article 21 and paragraph 2 of Article 21A.

*Article XI*

Article 23 shall be deleted and replaced by the following: