

- (h) The provisions of paragraphs 1 and 2 of Article 13 shall also apply to profits from the alienation of property referred to therein.
- (i) With reference to Article 13, the inclusion of the provisions contained in paragraph 4 of the said Article arises from extensive possibilities of abuses in connection with investment in immovable property in a Contracting State by non-residents and takes into account the fact that one of the Contracting States has ascertain the existence of actual cases of fiscal evasion in this area.
- (j) For the purposes of subparagraph (b) of paragraph 3 of Article 18, the term "social security" means:
 - (a) in the case of Canada, any pension or benefit paid under the Old Age Security Act of Canada;
 - (b) in the case of Italy, payments received out of funds for which no direct contributions were made by the recipient and, in particular, to such portion of any pension or benefit paid under the social security laws of Italy as is certified by the competent authority of Italy as the amount necessary to increase such pension or benefit to the minimum amount for the category of pension payable to that individual under those laws.
- (k) The Convention shall not apply to international organizations, to organs or officials thereof and to persons who are members of a diplomatic mission, consular post or permanent mission of a third State or group of States, being present in a Contracting State and who are not liable in either Contracting State to the same obligations in relation to tax on their total income as are residents thereof.
- (l) Nothing in the Convention shall be construed to restrict in any manner any tax allowance now or hereafter accorded by the domestic law of a Contracting State or by any other agreement entered into by a Contracting State.