

- (b) benefits under the social security legislation in a Contracting State paid in a calendar year to an individual who is a resident of the other Contracting State shall be taxable only in the State in which they arise and according to the laws of that State but the tax so charged shall not exceed the amount that the recipient would otherwise be required to pay in that year if the recipient were a resident of that first-mentioned State;
- (c) non-periodic pension payments, severance or similar lump-sum payments, and payments made as a consequence of the termination of any office or employment arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in the State in which they arise and according to the laws of that State;
- (d) war veterans pensions and allowances arising in a Contracting State and received by a resident of the other Contracting State shall not be taxable in that other State as long as they would not be taxable if received by a resident of the Contracting State in which they arise.

4. For the purposes of paragraphs 1 and 2, where an individual who is a resident of a Contracting State in a particular taxable period first receives a payment under a pension fund in the other Contracting State that can reasonably be attributed to a pension to which the individual was entitled for any period preceding that particular period, the individual may in each Contracting State elect to treat for the purposes of taxation in each such State such portion as the individual may elect of the payment relating to all preceding periods as having been paid to and received by the individual on the last day of the taxable period immediately preceding the particular period and not to have been so paid to and received by the individual in that particular period.

## **ARTICLE 19**

### **Government Service**

- 1. (a) Salaries, wages and other similar remuneration, other than a pension, paid by a Contracting State or a political or administrative subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.