

2. The provisions of paragraph 1 shall not apply to remuneration 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.

ARTICLE 20

Students

Payments which a student or business apprentice who is present in a Contracting State solely for the purpose of his education or training and who is or was immediately before such visit a resident of the other Contracting State received for the purpose of his maintenance, education or training shall not be taxed in the first-mentioned Contracting State, provided that such payments are made to him from sources outside that State.

ARTICLE 21

Other Income

1. Items of income of a resident of a Contracting State, wherever arising, not expressly mentioned in the foregoing Articles of this Convention shall be taxable only in that State.

2. Notwithstanding paragraph 1, items of income of a resident of a Contracting State not expressly mentioned in the foregoing Articles of this Convention and arising in the other Contracting State may also be taxed in that other State. However, in the case of income of a resident of Czechoslovakia from an estate or trust, the rate of Canadian tax shall not exceed 15 per cent of the gross amount of the income.

ARTICLE 22

Capital

1. Capital represented by immovable property may be taxed in the Contracting State in which the immovable property is situated.