

2. Notwithstanding anything in this Convention:
- (a) pensions paid by, or out of funds created by, Switzerland or a political subdivision or a local authority thereof to any individual in respect of services rendered to Switzerland or subdivision or local authority thereof in the discharge of functions of a governmental nature shall be taxable only in Switzerland;
 - (b) war pensions and allowances (including pensions and allowances paid to war veterans or paid as a consequence of war) arising in Canada and paid to a resident of Switzerland shall be excluded from the bases used for the computation of Swiss tax, to the extent they would be exempt from Canadian tax if received by a resident of Canada;
 - (c) pensions and allowances received from Switzerland under the legislation concerning Military Insurance shall be exempt from Canadian tax so long as they are exempt from Swiss tax;
 - (d) 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.

ARTICLE 19

Government Service

- 1. (a) Salaries, wages and similar remuneration, other than a pension, paid by a Contracting State or a political 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.
 - (b) However, such salaries, wages and similar remuneration shall be taxable only in the Contracting State of which the recipient is a resident if the services are rendered in that State and if the recipient is a national of that State or did not become a resident of that State solely for the purpose of rendering the services.
2. The provisions of paragraph 1 shall not apply to remuneration in respect of services rendered in connection with any business carried on by a Contracting State or a political subdivision or a local authority thereof.

ARTICLE 20

Students

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