

or other alienation of an annuity, or to payments of any kind under an income-averaging annuity contract.

4. Notwithstanding anything in this Convention:

- (a) periodic or non-periodic social security pensions and other similar allowances and war veterans' pensions paid by a Contracting State or a political subdivision, a local authority or a governmental instrumentality thereof (personne morale ressortissant à son droit public), shall, where a resident of the other Contracting State is the beneficial owner thereof, not be taxable in that other State so long as they are not subject to tax in the first-mentioned State;
- (b) alimony and other similar payments arising in a Contracting State and paid to a resident of the other Contracting State who is the beneficial owner thereof, shall be taxable only in that other State.

#### ARTICLE XIX

##### *Government Service*

- 1. (a) Remuneration, other than a pension, paid by a Contracting State or a political subdivision or a local authority thereof to any individual in respect of services rendered to that State or subdivision or local authority thereof shall be taxable only in that State.
- (b) However, such 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 the recipient did not become a resident of that State solely for the purpose of performing the services.

2. The provisions of paragraph 1 shall not apply to remuneration in respect of services rendered in connection with any trade or business carried on by one of the Contracting States or a political subdivision or a local authority thereof.

#### ARTICLE XX

##### *Students*

Payments which a student, apprentice or business trainee who is, or was immediately before visiting one of the Contracting States, a resident of the other Contracting State and who is present in the first-mentioned Contracting 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 first-mentioned State, provided that such payments are made to him from sources outside that State.

#### ARTICLE XXI

##### *Income not Expressly Mentioned*

Items of income of a resident of a Contracting State which are not expressly mentioned in the foregoing Articles of this Convention may be taxed in that Contracting State. However, such items of income may be taxed in the Contracting State in which they arise, and according to the law of that State.