

ARTICLE 19

Pensions

1. Pensions arising in a Contracting State shall be taxable only in that State.
2. Pensions shall be deemed to arise in a Contracting State when the payer is that State itself, a political subdivision, a local authority or a resident of that State.

ARTICLE 20

Government Service

1. Remuneration, other than a pension, paid by, or out of funds created 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 local authority thereof in the discharge of functions of a government nature may be taxed in that State.

2. The provisions of Articles 16 and 17 shall 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 21

Students and Apprentices

1. 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.

2. Students, apprentices or business trainees who are nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which students, apprentices or business trainees who are nationals of that other State in the same circumstances, are or may be subjected.

ARTICLE 22

Other Income

Items of income of a resident of a Contracting State, arising in the other Contracting State, not dealt with in the foregoing Articles of this Agreement, may be taxed in both Contracting States.