

(b) the rule laid down in subparagraph (a) shall also apply to profits derived by the exhibitors or organizers of shows or entertainments of any kind and to income from activities performed by any person contributing to the organization or execution of performances by public entertainers or athletes.

2. The provisions of paragraph 1 shall not apply to income derived from activities exercised in a Contracting State by non-profit organizations of the other Contracting State or by members of the personnel thereof, except if the latter are acting for their personal benefit.

ARTICLE XVIII

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 provision 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 XIX

Students, Business Trainees and Apprentices

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 XX

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 shall be taxable only in that Contracting State except that, if such income is derived from sources within the other Contracting State, it may also be taxed in that other Contracting State.