

## Article 20

Government Service

1. 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 in any other State shall be taxable only in the first-mentioned State. However, such remuneration shall be taxable only in the other Contracting State if the services are rendered in that other State and the individual is a resident of that other State who:
  - (a) is a national of that other State; or
  - (b) did not become a resident of that other State solely for the purpose of rendering the services.
2. The provisions of paragraph 1 of this Article 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 21

Students

1. Payments which a student or business apprentice 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.
2. A student or business apprentice referred to in paragraph 1 of this Article shall, in addition, be entitled during such education or training to the same tax exemptions, reliefs or reductions directly applicable to grants and scholarships as are available to residents of the State which he is visiting.