

the total amount of the payment received by him in the year, if he were resident in the Contracting State in which the payment arises.

- (b) In the case of annuities other than payments of any kind under an income-averaging annuity contract, 15 percent of the amount of the payment or payments that are subject to tax in that State.

3. The competent authorities of the Contracting States may, if necessary, agree to modify the sum mentioned in paragraph 2 as a result of monetary or economic developments.

4. In this Article the term "annuities" means stated sums payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

ARTICLE 18

Government Service

1. (a) Remuneration, other than a pension, paid by a Contracting State or a political subdivision thereof to an individual in respect of services rendered to that State or subdivision shall be taxable only in that State.

(b) However, such remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State who:

- (i) is a national of that State; or
- (ii) did not become a resident of that State solely for the purpose of rendering the services.

2. The provisions of Articles 14 and 15 shall apply to remuneration in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision thereof.

ARTICLE 19

Students

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.