

- (b) However, such salaries, wages and other similar 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. Notwithstanding the provisions of subparagraph (b) of paragraph 1, salaries, wages and other similar remuneration referred to therein paid by a Contracting State or a political or administrative subdivision or a local authority thereof to an individual who is a national of the other Contracting State being also a national of the first-mentioned State, or is a national of the first-mentioned State, shall be taxable only in that first-mentioned State if such salaries, wages and other similar remuneration are taxed under the ordinary rules of taxation of such income in that first-mentioned State.

3. The provisions of Articles 15, 16, 17 and 18 shall apply to salaries, wages and other similar remuneration in respect of services rendered in connection with a business carried on by a Contracting State or a political or administrative subdivision or a local authority thereof.

ARTICLE 20

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 that individual's education or professional training receives for the purpose of that individual's maintenance, education or professional training shall not be taxed in that State, if such payments arise from sources outside that State.