

- (c) benefits under the social security legislation in a Contracting State paid to a resident of the other Contracting State may be taxed in that other State, but the amount of any such benefits that would be excluded from taxable income in the first-mentioned State if the recipient were a resident thereof shall be exempt from taxation in that other State;
- (d) alimony or similar allowances arising in a Contracting State and paid to a resident of the other Contracting State shall be taxable only in that other State.

ARTICLE 19

Government Service

1. (a) Salaries, wages and similar remuneration, other than a pension, paid by a Contracting State, a "Land", or a political subdivision or a local authority or an instrumentality thereof to an individual in respect of services rendered to that State, "Land", subdivision, authority or instrumentality shall be taxable only in that State.
- (b) However, such salaries, wages and 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 other than a national of the State referred to in subparagraph (a) whose salary, wage or similar remuneration is taxed in the last-mentioned State.
2. The provisions of paragraph 1 shall not apply to remuneration in respect of services rendered in connection with a business carried on by a Contracting State, a "Land" or a political subdivision or a local authority or an instrumentality thereof.
3. In this Article, the term "instrumentality" means any agent or entity created or organized by the Government of either Contracting State or a "Land" or political subdivision or local authority thereof in order to carry out functions of a governmental nature which is specified and agreed to in letters exchanged between the competent authorities of the Contracting States.

ARTICLE 20

Students

Payments which a student, apprentice or business trainee (including a "Voluntaer" or a "Praktikant") 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 training receives for the purpose of that individual's maintenance, education or training shall not be taxed in that State, provided that such payments arise from sources outside that State.