3. The provisions of Articles 14, 15, 16 and 17 of this Convention shall apply to salaries, wages, pensions, and other similar remuneration in respect of services rendered in connection with a business carried on by a Contracting State or a subdivision or local authority 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 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 Contracting State, provided that such payments arise from sources outside that Contracting State. The exemption provided by this Article shall apply to a business apprentice only for a period not exceeding one year from the date on which he first begins his training in that Contracting State.

Article 20
OTHER INCOME

1. Items of income beneficially owned by a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Convention shall be taxable only in that Contracting State.

2. The provisions of paragraph 1 of this Article shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6 of this Convention, if the beneficial owner of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein and the right or property in respect of which the income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 of this Convention shall apply.

3. Notwithstanding the provisions of paragraphs 1 and 2 of this Article, items of income of a resident of a Contracting State not dealt with in the foregoing Articles of this Convention and arising in the other Contracting State may also be taxed in that other Contracting State.

Article 21
ENTITLEMENT TO BENEFITS

1. Except as otherwise provided in paragraphs 3, 4 and 5 of this Article, a resident of a Contracting State shall not be entitled to a benefit that would otherwise be accorded by the provisions of paragraph 3 of Article 10, paragraph 1 of Article 11 or paragraph 1 of Article 12 of this Convention, unless such resident is a qualified person as defined in paragraph 2 of this Article at the time that the benefit would be accorded.

2. A resident of a Contracting State shall be a qualified person at a time when a benefit would otherwise be accorded by the provisions referred to in paragraph 1 of this Article if, at that time, the resident is:

(a) an individual;

(b) that Contracting State, any subdivision or local authority thereof, or an agency or instrumentality of such Contracting State, subdivision or local authority;

(c) a company or other entity, if the principal class of its shares is regularly traded on one or more recognised stock exchanges;

(d) a pension fund, if, at the beginning of the taxable year for which the claim to the benefit is made, at least 50 per cent of its beneficiaries, members or participants are individuals who are residents of either Contracting State; or

(e) a person other than an individual, if, on at least half of the days of any twelve month period that includes the time when the benefit would otherwise be accorded, persons that are residents of that Contracting State and that are entitled to benefits referred to in paragraph 1 of this Article under subparagraph (a), (b), (c) or (d) of this paragraph own, directly or indirectly, at least 50 per cent of the shares of the person.

3. A resident of a Contracting State that is not a qualified person pursuant to the provisions of paragraph 2 of this Article shall also be entitled to a benefit that would otherwise be accorded by the provisions of paragraph 3 of Article 10, paragraph 1 of Article 11 or paragraph 1 of Article 12 of this Convention with respect to an item of income described in the respective paragraph if: