2. Alimony or any other similar payments for the maintenance paid by a resident of a Contracting Party to a resident of the other Contracting Party shall be taxable only in the first-mentioned Contracting Party. However, such payments shall not be taxable in either Contracting Party if the individual making such payments is not entitled to a deduction for such payments in computing taxable income in the first-mentioned Contracting Party.

Article 18
GOVERNMENT SERVICE

1. Salaries, wages and other similar remuneration paid by the Government of a Contracting Party or a political subdivision or local authority thereof to an individual in respect of services rendered to the Government of that Contracting Party or a political subdivision or local authority thereof, in the discharge of functions of a governmental nature, shall be taxable only in that Contracting Party. However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting Party if the services are rendered in that other Contracting Party and the individual is a resident of that other Contracting Party who did not become a resident of that other Contracting Party solely for the purpose of rendering the services.

2. Notwithstanding the provisions of paragraph 1, pensions and other similar remuneration paid by, or out of funds created or to which contributions are made by, the Government of a Contracting Party or a political subdivision or local authority thereof to an individual in respect of services rendered to the Government of that Contracting Party or a political subdivision or local authority thereof shall be taxable only in that Contracting Party.

3. The provisions of Articles 14, 15, 16 and 17 shall apply to salaries, wages, pensions and other similar remuneration in respect of services rendered in connection with a business carried on by the Government of a Contracting Party or a political subdivision or local authority thereof.

Article 19
STUDENTS

Payments which a student who is or was immediately before visiting a Contracting Party a resident of the other Contracting Party and who is present in the first-mentioned Contracting Party solely for the purpose of his education receives for the purpose of his maintenance or education shall not be taxed in the first-mentioned Contracting Party, provided that such payments arise from sources outside the first-mentioned Contracting Party.

Article 20
SLEEPING PARTNERSHIP

Notwithstanding any other provisions of this Agreement, any income and gains derived by a sleeping partner in respect of a sleeping partnership (Tokumei Kumiai) contract or other similar contract may be taxed in the Contracting Party in which such income and gains arise and according to the laws of that Contracting Party.

Article 21
OTHER INCOME

1. Items of income beneficially owned by a resident of a Contracting Party, wherever arising, not dealt with in the foregoing Articles of this Agreement (hereinafter referred to as "other income" in this Article) shall be taxable only in that Contracting Party.

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

3. Where, by reason of a special relationship between the resident referred to in paragraph 1 and the payer or between both of them and some other person, the amount of other income exceeds the amount which would have been agreed upon between them in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting Party, due regard being had to the other provisions of this Agreement.