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

(b) However, such pensions and other similar remuneration shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that other Contracting State.

3. The provisions of Articles 15, 16, 17 and 18 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 political subdivision or local authority thereof.

Article 20
Teachers and Researchers

Salaries, wages and other similar remuneration paid by a Contracting State or a political subdivision or local authority thereof to an individual who is or was immediately before visiting the other Contracting State a resident of the first-mentioned Contracting State in respect of teaching or conducting research at school or other educational institution in the other Contracting State shall be taxable only in the first-mentioned Contracting State.

Article 21
Students

1. Payments which a student, business apprentice or trainee 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 the first-mentioned Contracting State, provided that such payments arise from sources outside the first-mentioned Contracting State.

2. Notwithstanding the provisions of paragraph 1 of this Article, a student who is present in a Contracting State solely for the purpose of his education and who is a national of the other Contracting State shall not be subjected in the first-mentioned Contracting State to any taxation or any requirement connected therewith, which is more burdensome than the taxation and connected requirements to which a student who is a national of the first-mentioned Contracting State in the same circumstances, in particular with respect to residence, is or may be subjected.

Article 22
Other Income

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

2. The provisions of paragraph 1 of this Article shall not apply to other income, other than income from immovable property as defined in paragraph 2 of Article 6 of this Convention, if the recipient of such other income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, or performs in the other Contracting State independent personal services from a fixed base situated therein, and the right or property in respect of which the other income is paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or 14 of this Convention, as the case may be, 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.