

## **POSITIONS ON ARTICLE 19 (GOVERNMENT SERVICE) AND ITS COMMENTARY**

### **Position on the Article**

1. *Argentina* reserves the right to tax at source pensions covered by subparagraph 2 b).

### **Position on the Commentary**

2. *India* does not agree that public bodies like State Railways and Post Offices are performing business activities.

## **POSITIONS ON ARTICLE 20 (STUDENTS) AND ITS COMMENTARY**

### **Positions on the Article**

1. *Albania, Brazil and Serbia* reserve the right to add a second paragraph providing for the granting to visiting students of the same tax exemptions, reliefs or reductions as are granted to residents in respect of any subsidies, grants and payments for dependent personal services.

2. *Latvia, Lithuania and Morocco* reserve the right to refer to any apprentice and to a trainee in this Article.

3. *Georgia* reserves the right to propose a separate paragraph which provides that remuneration which a student or business apprentice who is or was immediately before visiting a Contracting State a resident of the other Contracting State derives from an employment which he exercises in the first-mentioned State for a period or periods not exceeding two years shall not be taxed in the first-mentioned State if the employment is directly related to his studies or apprenticeship carried out in the first-mentioned State.

4. *Vietnam* reserves the right to provide that remuneration for services rendered by a student or business apprentice in a Contracting State shall not be taxed in that State, provided that such services are in connection with his studies or training.

5. *Thailand* reserves the right to provide that remuneration for services rendered by a student or business apprentice in a Contracting State shall not be taxed in that State if such remuneration does not exceed a certain amount to be negotiated, provided that such services are in connection with his studies or training.

6. *Brazil, Bulgaria, India, Ivory Coast, Morocco, the People's Republic of China, the Philippines, Serbia, Thailand, Tunisia and Vietnam* reserve the right to add an article which

addresses the situation of teachers, professors and researchers, subject to various conditions and are free to make a corresponding modification to paragraph 1 of Article 15.

7. *Gabon, Ivory Coast and Tunisia* reserve the right to provide that remuneration for services rendered by a student or business apprentice in the visiting State shall not be taxed in that State, provided that such remuneration was received for the purpose of his maintenance, studies or training.

8. *Morocco* reserves the right to add a second paragraph providing that the remuneration from employment derived from the visiting State shall not be taxed in that State, or, in case of taxation, the granting to visiting students of the same tax exemptions, reliefs or reductions as are granted to residents.

9. *India and Hong Kong, China* reserve the right to exclude “business apprentice” from this Article.

10. *India* reserves the right to provide that remuneration for services rendered by a student in a Contracting State shall not be taxed in that State provided that such services are directly related to his studies and is free to make a corresponding modification to paragraph 1 of Article 15.

11. *India* reserves the right to limit the exemption provided for in the Article to a period of six years.

## **POSITIONS ON ARTICLE 21 (OTHER INCOME) AND ITS COMMENTARY**

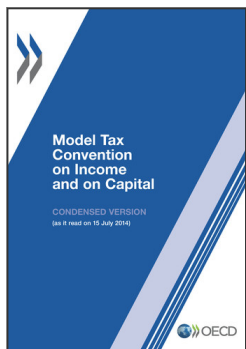
### **Position on the Article**

1. *Albania, Argentina, Azerbaijan, Belarus, Brazil, Colombia, Gabon, India, Indonesia, Ivory Coast, Malaysia, Morocco, Russia, Serbia, Singapore South Africa, Thailand and Vietnam* reserve their positions on this Article as they wish to maintain the right to tax income arising from sources in their own country.

## **POSITIONS ON ARTICLE 22 (CAPITAL) AND ITS COMMENTARY**

### **Positions on the Article**

1. *Argentina* reserves the right to tax capital, other than property mentioned in paragraph 3, that is situated on its territory.



**From:**  
**Model Tax Convention on Income and on Capital:  
Condensed Version 2014**

**Access the complete publication at:**  
[https://doi.org/10.1787/mtc\\_cond-2014-en](https://doi.org/10.1787/mtc_cond-2014-en)

**Please cite this chapter as:**

OECD (2014), "Positions on article 20: (students) and its commentary", in *Model Tax Convention on Income and on Capital: Condensed Version 2014*, OECD Publishing, Paris.

DOI: [https://doi.org/10.1787/mtc\\_cond-2014-85-en](https://doi.org/10.1787/mtc_cond-2014-85-en)

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

You can copy, download or print OECD content for your own use, and you can include excerpts from OECD publications, databases and multimedia products in your own documents, presentations, blogs, websites and teaching materials, provided that suitable acknowledgment of OECD as source and copyright owner is given. All requests for public or commercial use and translation rights should be submitted to [rights@oecd.org](mailto:rights@oecd.org). Requests for permission to photocopy portions of this material for public or commercial use shall be addressed directly to the Copyright Clearance Center (CCC) at [info@copyright.com](mailto:info@copyright.com) or the Centre français d'exploitation du droit de copie (CFC) at [contact@cfcopies.com](mailto:contact@cfcopies.com).