

authority thereof to an individual in respect of services rendered to that Contracting State or subdivision or authority shall be taxable only in that Contracting State.

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

3. The provisions of Articles 15, 16 and 18 shall apply to remuneration and pensions in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a state institution or a local authority thereof.

#### Article 20

##### Students

1. An individual who, immediately before visiting a Contracting State, was a resident of the other Contracting State and whose visit to the first-mentioned Contracting State is solely for the purpose of;

- (a) studying at a university or other recognized educational institution; or
- (b) securing training to qualify him to practise a profession or trade; or
- (c) studying or carrying out research as a recipient of a grant, allowance or award from a governmental, religious, charitable, scientific, literary or educational organization;

shall be exempt from tax in the first-mentioned Contracting State on:

- (i) remittances from abroad for the purposes of his maintenance, education, study, research or training,
- (ii) the grant, allowance or award.

2. In accordance with the valid laws and regulations of the Contracting States the individual will also be exempted from any income tax in respect of any remuneration received for temporary services exercised in that other Contracting State, provided that such services are in connection with his studies or practical training or are necessary for the purpose of his maintenance.

#### Article 21

##### Professors, Teachers and Researchers

1. An individual who is a resident of a Contracting State immediately before making a visit to the other Contracting State, and who, at the invitation of any university, college, school or other similar educational institution which is recognized by the competent authority in that other Contracting State, visits that other Contracting State for a period not exceeding two years solely for the purpose, of teaching or research or both at such educational institution shall be exempt from tax in that other Contracting State on any remuneration for such teaching or research.

2. This Article shall only apply to income from research if such research is undertaken by the individual for the public interest and not primarily for the benefit of some other private person or persons.

#### Article 22

##### Income not expressly mentioned

Items of income of a resident of a Contracting State which are not expressly mentioned in the foregoing Articles of this Convention shall be taxable only in that Contracting State except that if such income is derived from sources in the other Contracting State, it may only be taxed in that other Contracting State.

#### Article 23

##### Elimination of Double Taxation

1. The laws in force in either of the Contracting States shall continue to govern the taxation of income in the respective Contracting States except when express provision to the contrary is made in this Convention. When income is subject to tax in both Contracting States, relief from double taxation shall be given in accordance with the following paragraphs of this Article.

2. In the case of the German Democratic Republic, double taxation shall be avoided as follows:

Where a resident of the German Democratic Republic derives income which under the laws of the Kingdom of Thailand and in accordance with the provisions of this Convention may be taxed in the Kingdom of Thailand, the German Democratic Republic shall exempt such income from tax.

3. In the case of the Kingdom of Thailand, double taxation shall be avoided as follows:

Where a resident of the Kingdom of Thailand derives income which, in accordance with the provisions of this Convention, may be taxed in the German Democratic Republic, the Kingdom of Thailand shall allow as a deduction from the tax of the Kingdom of Thailand tax on the income of that resident, an amount equal to the tax paid in the German Democratic Republic. Such deduction shall not, however, exceed that part of the tax of the Kingdom of Thailand, as computed before the deduction is given which is appropriate to the income derived from the German Democratic Republic.

4. For the purpose of the exemption method referred to in paragraph 3 of this Article, income which may be taxed in the Kingdom of Thailand shall be deemed to include income which would have been taxed if the tax of the Kingdom of Thailand had not been exempted or reduced in accordance with the special incentive laws designed to promote economic development in the Kingdom of Thailand, effective on the date of signature of this Convention, or which may be introduced hereafter in modification of, or in addition to, the existing laws.

#### Article 24

##### Non-Discrimination

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that other Contracting State in the same circumstances are or may be subjected.

2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other Contracting State than the taxation levied on enterprises of that other Contracting State carrying on the same activities.

3. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents 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 other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned Contracting State are or may be subjected.

4. The provisions of this Article shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.