

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).

(Added on 15 July 2014; see HISTORY)

Position on the Commentary

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

(Renumbered on 15 July 2014; see HISTORY)

HISTORY

Paragraph 1: Replaced on 15 July 2014 when paragraph 1 was renumbered as paragraph 2 (see history of paragraph 2) and a new paragraph 1 and the preceding heading were added by the Report entitled “The 2014 Update to the Model Tax Convention”, adopted by the Council of the OECD on 15 July 2014.

Paragraph 2: Corresponds to paragraph 1 as it read before 15 July 2014. On that date paragraph 1 was renumbered as paragraph 2 and the preceding heading was moved with it by the Report entitled “The 2014 Update to the Model Tax Convention”, adopted by the Council of the OECD on 15 July 2014.

Paragraph 1 was added on 17 July 2008, by the report entitled “The 2008 Update to the Model Tax Convention”, adopted by the OECD Council on 17 July 2008.

Paragraph 1 as it read before 15 July 2005 was deleted by the report entitled “The 2005 Update to the Model Tax Convention”, adopted by the OECD Council on 15 July 2005. After 23 October 1997 and until 15 July 2005, paragraph 1 read as follows:

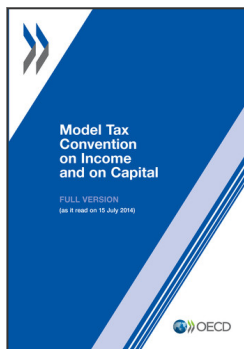
“1. *Malaysia* reserves the right not to include subparagraph 2 b).”

Paragraph 1 was included when this section was added in 1997 by the report entitled “The 1997 Update to the Model Tax Convention”, adopted by the OECD Council on 23 October 1997.

Paragraph 2 as it read before 17 July 2008 was deleted by the report entitled “The 2008 Update to the Model Tax Convention”, adopted by the OECD Council on 17 July 2008. After 23 October 1997 and until 17 July 2008, paragraph 2 read as follows:

“2. *Russia* reserves the right to extend the application of Article 18 to pensions referred to in Article 19 in order to achieve uniformity of treatment.”

Paragraph 2 was included when this section was added in 1997 by the report entitled “The 1997 Update to the Model Tax Convention”, adopted by the OECD Council on 23 October 1997.



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