

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.

(Amended on 17 July 2008; see HISTORY)

2. *Latvia, Lithuania and Morocco* reserve the right to refer to any apprentice and to a trainee in this Article. *(Amended on 15 July 2014; see HISTORY)*

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.

(Added on 15 July 2014; see HISTORY)

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.

(Amended on 15 July 2005; see HISTORY)

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.

(Amended on 15 July 2005; see HISTORY)

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.

(Amended on 22 July 2010; see HISTORY)

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.

(Amended on 17 July 2008; see HISTORY)

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.

(Added on 28 January 2003; see HISTORY)

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

(Amended on 22 July 2010; see HISTORY)

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.

(Added on 17 July 2008; see HISTORY)

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

(Added on 17 July 2008; see HISTORY)

HISTORY

Paragraph 1: Amended on 17 July 2008, by replacing Serbia and Montenegro with Serbia as a country indicating the position, by the report entitled “The 2008 Update to the Model Tax Convention”, adopted by the OECD Council on 17 July 2008. After 15 July 2005 and until 17 July 2008, paragraph 1 read as follows:

“1. Albania, Brazil and Serbia and Montenegro 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.”

Paragraph 1 was previously amended on 15 July 2005, by adding Serbia and Montenegro to the list of countries indicating the position, by the report entitled “The 2005 Update to the Model Tax Convention”, adopted by the OECD Council on 15 July 2005. After 28 January 2003 and until 15 July 2005, paragraph 1 read as follows:

“1. Albania and Brazil 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.”

Paragraph 1 was previously amended on 28 January 2003, by adding Albania as a country indicating the position, by the report entitled “The 2002 Update to the Model

Tax Convention”, adopted by the OECD Council on 28 January 2003. After 23 October 1997 and until 28 January 2003, paragraph 1 read as follows:

“1. Brazil reserves 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.”

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: Amended on 15 July 2014, by deleting Estonia from the list of countries indicating the position, by the Report entitled “The 2014 Update to the Model Tax Convention”, adopted by the Council of the OECD on 15 July 2014. After 28 January 2003 and until 15 July 2014, paragraph 2 read as follows:

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

Paragraph 2 was previously amended on 28 January 2003, by adding Morocco to the list of countries indicating the position, by the report entitled “The 2002 Update to the Model Tax Convention”, adopted by the OECD Council on 28 January 2003. After 23 October 1997 and until 28 January 2003, paragraph 2 read as follows:

“2. Estonia, Latvia and Lithuania reserve the right to refer to any apprentice and to a trainee in this Article.”

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.

Paragraph 3: Added on 15 July 2014 by the Report entitled “The 2014 Update to the Model Tax Convention”, adopted by the Council of the OECD on 15 July 2014.

Paragraph 3 as it read before 22 July 2010 was deleted by the report entitled “The 2010 Update to the Model Tax Convention”, adopted by the OECD Council on 22 July 2010. After 23 October 1997 and until 22 July 2010, paragraph 3 read as follows:

“3. Romania reserves the right to limit to a period of 7 years (the maximum period of studies in Romania) the exemption provided for in the Article.”

Paragraph 3 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 4: Amended on 15 July 2005 by deleting Romania from the list of countries indicating the position, 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 4 read as follows:

“4. Romania and Vietnam reserve 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.”

Paragraph 4 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 5: Amended on 15 July 2005 by deleting Malaysia from the list of countries indicating the position, 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 5 read as follows:

“5. Malaysia and Thailand reserve 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.”

Paragraph 5 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 6: Amended on 22 July 2010, by deleting Romania and Slovenia from the list of countries indicating the position, by the report entitled “The 2010 Update to the Model Tax Convention”, adopted by the OECD Council on 22 July 2010. After 17 July 2008 and until 22 July 2010, paragraph 6 read as follows:

“6. Brazil, Bulgaria, India, Ivory Coast, Morocco, the People’s Republic of China, the Philippines, Romania, Serbia, Slovenia, 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.”

Paragraph 6 was previously amended on 17 July 2008, by changing the list of countries indicating the position by adding India and replacing Serbia and Montenegro with Serbia and China with the People’s Republic of China, by the report entitled “The 2008 Update to the Model Tax Convention”, adopted by the OECD Council on 17 July 2008. After 15 July 2005 and until 17 July 2008, paragraph 6 read as follows:

“6. Brazil, Bulgaria, China, Ivory Coast, Morocco, the Philippines, Romania, Serbia and Montenegro, Slovenia, Thailand, Tunisia and Vietnam reserve the right to add an article which addresses the situation of teachers, professors and researchers, subject to various conditions.”

Paragraph 6 was previously amended on 15 July 2005, by changing the list of countries indicating the position by adding Serbia and Montenegro and deleting Malaysia, by the report entitled “The 2005 Update to the Model Tax Convention”, adopted by the OECD Council on 15 July 2005. After 28 January 2003 and until 15 July 2005, paragraph 6 read as follows:

“6. Brazil, Bulgaria, China, Ivory Coast, Malaysia, Morocco, the Philippines, Romania, Slovenia, Thailand, Tunisia and Vietnam reserve the right to add an article which addresses the situation of teachers, professors and researchers, subject to various conditions.”

Paragraph 6 was previously amended on 28 January 2003, by adding Bulgaria, Ivory Coast, Morocco, Slovenia and Tunisia to the list of countries indicating the position, by the report entitled “The 2002 Update to the Model Tax Convention”, adopted by the OECD Council on 28 January 2003. After 23 October 1997 and until 28 January 2003, paragraph 6 read as follows:

“6. Brazil, China, Malaysia, the Philippines, Romania, Thailand and Vietnam reserve the right to add an article which addresses the situation of teachers, professors and researchers, subject to various conditions.”

Paragraph 6 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 7: Amended on 17 July 2008 to correct a minor drafting error, by replacing “services are” with “remuneration was” and adding a comma after the word “maintenance”. After 28 January 2003 and until 17 July 2008, paragraph 7 read as follows:

“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 services are received for the purpose of his maintenance studies or training.”

Added on 28 January 2003, by the report entitled “The 2002 Update to the Model Tax Convention”, adopted by the OECD Council on 28 January 2003.

Paragraph 8: Added on 28 January 2003 by the report entitled “The 2002 Update to the Model Tax Convention”, adopted by the OECD Council on 28 January 2003.

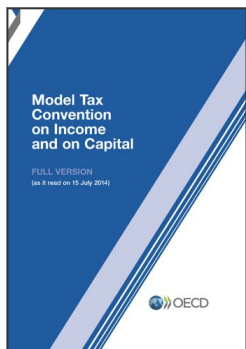
Paragraph 9: Amended on 22 July 2010, by adding Hong Kong, China as a country indicating the position, by the report entitled “The 2010 Update to the Model Tax Convention”, adopted by the OECD Council on 22 July 2010. After 17 July 2008 and until 22 July 2010, paragraph 9 read as follows:

“9. *India* reserves the right to exclude “business apprentice” from this Article.”

Paragraph 9 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 10: 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 11: 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.



From:
**Model Tax Convention on Income and on Capital
2014 (Full Version)**

Access the complete publication at:
<https://doi.org/10.1787/9789264239081-en>

Please cite this chapter as:

OECD (2015), "Positions on Article 20 (Students) and its commentary", in *Model Tax Convention on Income and on Capital 2014 (Full Version)*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/9789264239081-85-en>

This document, as well as any data and 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. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.