

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.

2. *Brazil, Bulgaria, Indonesia, Malaysia, the People's Republic of China, Singapore, Thailand and Vietnam* reserve their positions on the Article if and when they impose taxes on capital.
3. *India* reserves the right to tax capital as per domestic law.

POSITIONS ON ARTICLES 23 A AND 23 B (EXEMPTION METHOD AND CREDIT METHOD) AND ITS COMMENTARY

Positions on the Article

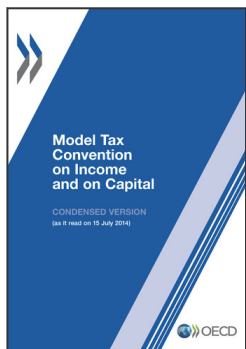
1. *Albania, Argentina, Brazil, India, Ivory Coast, Malaysia, Morocco, the People's Republic of China, Serbia, Thailand, Tunisia and Vietnam* reserve the right to add tax sparing provisions in relation to the tax incentives that are provided for under their respective national laws.
2. *Argentina and Vietnam* reserve the right to add a matching credit for some or all of the income covered under Articles 10, 11 and 12 with the result that tax shall be deemed to have been paid, for purposes of the Article on elimination of double taxation, at a certain rate, to be negotiated, of the gross income.
3. *Brazil* reserves the right to add a matching credit for some or all of the income covered under Articles 11 and 12 with the result that tax shall be deemed to have been paid, for purposes of the Article on elimination of double taxation, at a certain rate, to be negotiated, of the gross income.
4. *Brazil and Tunisia* reserve the right to provide that income covered under Article 10 shall be exempt or entitled to a matching credit in the other Contracting State.
5. *Brazil* reserves its position on paragraph 4 of Article 23 A.

POSITIONS ON ARTICLE 24 (NON-DISCRIMINATION) AND ITS COMMENTARY

Positions on the Article

Paragraph 1

1. [Deleted]
2. *Brazil, Colombia, Romania, Russia, Singapore, Thailand and Vietnam* reserve their position on the second sentence of paragraph 1.



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