

connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 12, as the case may be, shall apply.

#### Article 12

##### Independent Personal Services

1. Income derived by a resident of a Contracting State in respect of professional services or other similar activities of an independent character shall be taxable only in that State unless he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities. If he has such a fixed base the income may be taxed in the other Contracting State but only so much of it as is attributable to that fixed base.
2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

#### Article 13

##### Income of Individuals

1. Wages, salaries and other similar remunerations of an individual resident in a Contracting State received for performing activity on the territory of the other Contracting State and not exempt from taxation in accordance with paragraph 2 of this Article and other articles of this Convention, shall not be liable to taxation in that other State:

if the above-mentioned person is present therein during a period or periods not exceeding in aggregate 183 days in a calendar year and, in the case of technical specialists — 365 days in two consecutive calendar years;

if these wages, salaries and remunerations are paid by, or on behalf of, a person who is not a resident of that other Contracting State.<sup>2</sup>

2. Notwithstanding the provisions of paragraph 1, the following categories of income of individuals resident in a Contracting State shall not be liable to taxation in the other Contracting State;
  - a) Income in the form of salary or wages in respect of work done in the other Contracting State connected with a construction or assembly project wherefrom the profits are exempt from taxation in that other State in accordance with paragraph 3 of Article 5 of this Convention;
  - b) Remuneration for work on board of a ship or aircraft in international traffic shall be taxed in the Contracting State, in which the place of effective management of the enterprise is situated;
  - c) The income of journalists and correspondents of a Contracting State sent to the other Contracting State for the exercise of their work shall be taxable only in the sending State.

#### Article 14

##### Directors' Fees

Directors' fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company, which is a resident of the other Contracting State, may be taxed only in that other State.

#### Article 15

##### Artistes

Notwithstanding the provisions of Articles 12 and 13 income derived by theatre, motion picture, radio or television artistes and musicians from public performances may be taxed in the Contracting State in which such activities are exercised.

Provided that income derived by individuals or groups of persons from activities exercised in the framework of cultural exchanges agreed between the Contracting States on a bilateral or multilateral basis, may only be taxed in the State of which they are residents.

#### Article 16

##### Government Employees

Salaries, wages and other similar remuneration of a resident of a Contracting State in respect of work in government agencies or establishments of this Contracting State in the discharge of functions of a governmental character, in the territory of the other Contracting State, provided they are recognized as such under the laws of the first-mentioned Contracting State, shall not be liable to taxation in the other State.

#### Article 17

##### Pensions

Pensions and other similar remuneration paid to a resident of a Contracting State in consideration of past activities shall be taxable only in that State.

#### Article 18

##### Students

Payments which a student or business apprentice who is present in a Contracting State solely for the purpose of his education or training and who is or was immediately before such visit a resident of the other Contracting State received for the purpose of his maintenance, education or training shall not be taxed in the first-mentioned Contracting State provided that such payments are made to him from sources outside that State.

#### Article 19

##### Professors, Teachers and Researchers

Remuneration derived by a professor, teacher or researcher for teaching or research activity temporarily exercised at a university, an institution or other scientific establishment of the other Contracting State may be taxed only in the sending State, provided that these persons are present in the other Contracting State at the invitation of government agencies or institutions and within the framework of inter-governmental arrangements.

#### Article 20

##### Capital %

1. Capital represented by immovable property, as defined in paragraph 2 of Article 6, may be taxed in the Contracting State in which such immovable property is situated.
2. Capital represented by movable property forming part of the business property of a permanent establishment