

4. Subparagraph 9(c) of Article XIII (Gains) of the Convention shall be amended by deleting the words "or pertained to a fixed base" following the words "permanent establishment".

#### ARTICLE 9

Article XIV (Independent Personal Services) of the Convention shall be deleted and the succeeding Articles shall not be renumbered.

#### ARTICLE 10

1. The title of Article XV (Dependent Personal Services) of the Convention shall be deleted and replaced by "Income from Employment".
2. Paragraphs 1 and 2 of renamed Article XV (Income from Employment) of the Convention shall be deleted and replaced by the following:
  1. Subject to the provisions of Articles XVIII (Pensions and Annuities) and XIX (Government Service), salaries, wages and other remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.
  2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:
    - (a) Such remuneration does not exceed ten thousand dollars (\$10,000) in the currency of that other State; or
    - (b) The recipient is present in that other State for a period or periods not exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the fiscal year concerned, and the remuneration is not paid by, or on behalf of, a person who is a resident of that other State and is not borne by a permanent establishment in that other State.