

- (b) has been a resident of that first-mentioned State at any time within the five year period immediately preceding the date of the alienation."

ARTICLE 11

Paragraph 3 of Article 15 of the Convention shall be deleted and replaced by the following:

- "3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State may be taxed in that State."

ARTICLE 12

Article 17 of the Convention shall be deleted and replaced by the following:

"Article 17

Artistes and Sportsmen

1. Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsman, from his personal activities as such exercised in the other Contracting State, may be taxed in that other State.
2. Where income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised.
3. The provisions of paragraphs 1 and 2 shall not apply to income in respect of activities exercised by a resident of a Contracting State as an entertainer or a sportsman in the other Contracting State if the visit to that other State is principally supported, directly or indirectly, by public funds of the first-mentioned State, its provinces in the case of Canada, its local authorities, or their agencies or instrumentalities thereof. In such case, the income shall be taxable only in the first-mentioned State."

ARTICLE 13

Paragraph 2 of Article 18 of the Convention shall be deleted and replaced by the following:

- "2. War pensions and allowances (including pensions and allowances paid to war veterans or paid as a consequence of damages or injuries suffered as a consequence of a war) arising in a Contracting State and paid to a resident of the other Contracting State shall, notwithstanding the provisions of Article 23, be exempt from tax in that other State to the extent that they would be exempt from tax if received by a resident of the first-mentioned State."