

5. Gains from the alienation of any property, other than that referred to in paragraphs 1, 2, 3 and 4 above and paragraph 4 of Article XII shall be taxable only in the Contracting State of which the alienator is a resident.

6. The provisions of paragraph 5 shall not affect the right of either of the Contracting States to levy, according to its law, a tax on gains from the alienation of any property derived by an individual who is a resident of the other Contracting State and has been a resident of the first-mentioned State at any time during the six years immediately preceding the alienation of the property.

ARTICLE XIV

Independent Personal Services

1. Income derived by a resident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable only in that State unless such activities are performed in the other Contracting State. However, income in respect of such professional services or other activities of an independent character performed in that other State may be taxed in that other State if:

- (a) the recipient is present in that other State for a period or periods exceeding in the aggregate 90 days in the fiscal year concerned; or
- (b) the recipient has a fixed base regularly available to him in that other State; or
- (c) the income is borne by an enterprise or a permanent establishment situated in that other State;

in such cases, only so much of the income as may reasonably be attributable to such activities may be taxed in the other State.

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 XV

Dependent Personal Services

1. Subject to the provisions of Articles XVI, XVIII and XIX, salaries, wages and other similar 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: