

4. The provisions of paragraphs 1 and 2 of this Article shall not apply to income derived from activities performed in a Contracting State by a resident of the other Contracting State which is a non-profit organization or an entertainer or athlete, provided the visit to the first-mentioned Contracting State is substantially supported by public funds and the activities are not performed for the purpose of profit.

Article 19

Pensions and Social Security Payments

1. Pensions and annuities arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.
2. Pensions arising in a Contracting State and paid to a resident of the other Contracting State may also be taxed in the State in which they arise, and according to the law of that State. However, in case of periodic pension payments, the tax so charged shall not exceed the lesser of
 - (a) 15 per cent of the gross amount of the payment, and
 - (b) the rate determined by reference to the amount of tax that the recipient of the payment would otherwise be required to pay for the year on the total amount of the periodic pension payments received by him in the year, if he were resident in the Contracting State in which the payment arises.
3. Annuities arising in a Contracting State and paid to a resident of the other Contracting State may also be taxed in the State in which they arise, and according to the law of that State; but the tax so charged shall not exceed 15 per cent of the portion thereof that is subject to tax in that State. However, this limitation does not apply to lump-sum payments arising on the surrender, cancellation, redemption, sale or other alienation of an annuity, or to payments of any kind under an annuity contract the cost of which was deductible, in whole or in part, in computing the income of any person who acquired the contract.