

- (i) real property, as defined in paragraph 2 of Article 6, situated in a Contracting State; or
- (ii) any share or comparable interest in a company or association (including a partnership) whose assets consist wholly or principally of real property so situated; or
- (b) the sale or other disposition of—
  - (i) any right relating to the operation of any mine, oil well, gas well, or quarry so situated or to the extraction, removal, or other exploitation of standing timber or of any natural resource so situated; or
  - (ii) any share or comparable interest in a company or association (including a partnership) whose assets consist wholly or principally of any such rights,—

may be taxed in that State and according to the law of that State.

2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting State for the purpose of performing independent personal services, including such gains from the alienation of such permanent establishment (alone or with the whole enterprise) or of such fixed base, may be taxed in that other State.

#### ARTICLE 14

##### *Personal Services*

1. Subject to Article 15, 17 and 18, remuneration or income derived by a resident of a Contracting State in respect of personal (including professional) services shall be taxable only in that State unless the services are performed in the other Contracting State. If the services are so performed such remuneration or income as is derived therefrom in respect thereof may be taxed in that other State.

2. Notwithstanding paragraph 1 remuneration or income derived by a resident of a Contracting State in respect of personal (including professional) services performed in the other Contracting State shall be taxable only in the first-mentioned State, if:

- (a) the recipient is present in that other State for a period or periods not exceeding in the aggregate 183 days in the income year or the taxation year of that other State, and
- (b) the remuneration or income is paid by or on behalf of a person who is not a resident of that other State, and
- (c) the remuneration or income is not borne by a permanent establishment or a fixed base which that person has in that other State.

3. Notwithstanding the preceding provisions of this Article, remuneration or income in respect of services performed aboard a ship or aircraft operated in interna-