

ARTICLE XVI

Directors' Fees

1. Director's fees and similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors or a similar organ of a company with share capital which is a resident of the other Contracting State, may be taxed in that other State.

2. However, income received by the persons concerned in any other capacity may be taxed, as the case may be, under the conditions provided for in Article XIV or in paragraph 1 of Article XV of this Convention.

ARTICLE XVII

Artistes and Athletes

1. Notwithstanding the provisions of Articles VII, XIV and XV income derived by entertainers, such as theatre, motion picture, radio or television artistes, and musicians, and by athletes, from their personal activities as such may be taxed in the Contracting State in which these activities are exercised.

2. Where income in respect of personal activities as such of an entertainer or athlete accrues not to that entertainer or athlete himself but to another person that income may, notwithstanding the provisions of Articles VII, XIV and XV, be taxed in the Contracting State in which the activities of the entertainer or athlete are exercised.

3. The provisions of paragraph 2 shall not apply if the entertainer or the athlete establishes that neither he nor any person associated with him participates directly or indirectly in the profits of the person referred to in that paragraph.

ARTICLE XVIII

Pensions and Annuities

1. Subject to the provisions of paragraph 2, periodic or non-periodic pensions and other similar allowances arising in a Contracting State and paid in consideration of past employment to a resident of the other Contracting State may be taxed in the Contracting State in which they arise.

2. Periodic or non-periodic social security pensions and other similar allowances and war veterans pensions paid by a Contracting