

2. Where one of the States by way of deduction at the source levies a tax on royalties the right to levy such tax on royalties derived from sources within that State by a resident of the other State, is not affected by the first paragraph of this article, but the rate of tax shall in that case not exceed 15%.

3. Paragraph 2 of this article does not apply to copyright royalties and other like payments made in respect of the production or reproduction of any literary, dramatic, musical or artistic work.

ARTICLE X.

Remuneration for services in the exercise of a liberal profession by a resident of one of the States shall not be subject to tax in the other State unless the profession is exercised from a fixed centre situated in that State. If the profession is exercised as aforesaid, tax may be imposed by the last-mentioned State on the remuneration but only on so much of it as is attributable to the activities from such a fixed centre.

ARTICLE XI.

Remuneration for labour or for services—not being remuneration from the exercise of a liberal profession—performed in one of the States by a resident of the other State is taxable in the first-mentioned State unless otherwise provided in the articles XII up to and including XV of this Convention.

ARTICLE XII.

A resident of one of the States shall be exempt from tax in the other State in respect of remuneration for labour or for services—not being remuneration from the exercise of a liberal profession—performed in the other State, if

- (a) he is present in the latter State for a period or periods not exceeding in the aggregate 183 days during the taxation year, and
- (b) the labour or the services are performed for or on behalf of a person not being a resident of the latter State, and
- (c) such remuneration shall not have been charged as such against the profits of a permanent establishment, taxable in the latter State.

ARTICLE XIII.

1. A resident of one of the States shall be exempt from tax in the other State in respect of remuneration for services performed on ships or aircraft in international traffic.

2. Individuals living on board of ships or aircraft without any real domicile in either of the States shall be deemed to be residents of the State in which the ship or the aircraft has its home port.

ARTICLE XIV.

1. Remuneration (other than pensions) paid by, or out of funds created by one of the States or a political subdivision thereof to a resident of the other State not being a national of that State shall be subject to tax in the first-mentioned State.