

Netherlands and that owns at least 25 per cent of the capital of, or that controls directly or indirectly at least 10 per cent of the voting power in, the company paying the dividends; and"

Article II

Paragraph 3 of Article 12 of the Convention shall be deleted and replaced by the following:

- "3. Notwithstanding the provisions of paragraph 2
- (a) copyright royalties and other like payments in respect of the production or reproduction of any literary, dramatic, musical or other artistic work (but not including royalties in respect of motion picture films nor royalties in respect of works on film or videotape or other means of reproduction for use in connection with television broadcasting), and
 - (b) royalties for the use of, or the right to use, computer software or any patent or for information concerning industrial, commercial or scientific experience (but not including any such information provided in connection with a rental or franchise agreement)

arising in a State and paid to a resident of the other State who is the beneficial owner of the royalties shall be taxable only in that other State."

Article III

Paragraph 4 of Article 13 of the Convention shall be deleted and replaced by the following:

- "4. Gains derived by a resident of one of the States from the alienation of
- (a) shares (other than shares listed on an approved stock exchange in one