

- (a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in the calendar year concerned, and
- (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and
- (c) the remuneration is not borne by a permanent establishment which the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration in respect of an employment exercised aboard a ship or aircraft operated in international traffic by a resident of a Contracting State, shall be taxable only in that State.

4. Notwithstanding the provisions of paragraphs 1 and 2, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as an athlete, from his personal activities as such exercised in the other Contracting State shall be taxable only in the first-mentioned State if such income:

- (a) is derived in respect of tour performances and other public performances; or,
- (b) represents sums of prizes, premiums and remuneration paid to participants and winners of sportive and other performances and competitions.

ARTICLE XIII

Directors' Fees

Directors' fees and other similar payments derived by a resident of the USSR in his capacity as a member of the board of directors or a similar organ of a company which is a resident of Canada, may be taxed in Canada.

ARTICLE XIV

Government Service

Wages, remuneration and other similar income derived by a citizen of a Contracting State in respect of work or employment in governmental agencies or establishments of that State in the discharge of governmental functions shall, if they are treated as such under the national law of that State, not be subject to tax in the other Contracting State. Individuals working in organizations carrying on commercial activities, such as employees or representatives of Soviet foreign trade organizations and employees or representatives of Canadian companies and organizations shall be deemed not to perform governmental functions.