

- (p) For the purposes of the Convention, where an individual who is a participant in a pension fund that is established and recognized under the legislation of a Contracting State performs personal services in the other Contracting State:
- (a) contributions paid by or on behalf of the individual to the fund during the period that the individual performs such services in the other State shall, during a period not exceeding in the aggregate 60 months, be deductible in computing the individual's taxable income in that State. Any benefits accrued under the fund or payments made to the fund by or on behalf of the individual's employer during that period shall not be treated as part of the employee's taxable income and shall be allowed as a deduction in computing the profits of the individual's employer in that other State.
 - (b) The provisions of this paragraph shall apply only if:
 - (i) contributions by or on behalf of the individual to the fund (or to another similar fund for which this fund was substituted) were made before the individual arrived in the other State; and