

The amended subparagraph shall therefore read as follows:

“(a) copyright royalties and other like payments in respect of the production or reproduction of any literary, dramatic, musical or artistic work (other than payments in respect of motion pictures, and payments in respect of works on film, videotape or other means of reproduction for use in connection with television broadcasting);”

3. Paragraph 6 of Article 12 of the Convention shall be deleted and replaced by the following:

“6. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the obligation to pay the royalties was incurred, and those royalties are borne by that permanent establishment or fixed base, then such royalties shall be deemed to arise in the Contracting State in which the permanent establishment or fixed base is situated.”

ARTICLE IX

1. The reference in subparagraph (a) of paragraph 2 of Article 15 of the Convention to “183 days in the calendar year concerned” shall be deleted and replaced by “183 days in any 12 month period commencing or ending in the fiscal year concerned”.

The amended paragraph shall therefore read as follows:

“2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

- (a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in any 12 month period commencing or ending in the fiscal 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 or a fixed base which the employer has in the other State.”

2. Paragraph 3 of Article 15 of the Convention shall be deleted and replaced by the following:

“3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State may be taxed in that State.”

3. Paragraph 5 of Article 15 of the Convention shall be deleted.