

not imposed with respect to the State. However, gains from the alienation of such property operated in a Contracting State in which such property is taxable only in the Contracting State in which such property is taxable according to paragraph 1 of Article XXI.

3. Gains from the alienation of shares in a company the property of which consists principally of immovable property situated in a Contracting State may be taxed in that State.

4. Gains from the alienation of an interest in a partnership or a trust, the property of which consists principally of immovable property situated in a Contracting State, may be taxed in that State.

5. The provisions of paragraph 4 shall not affect the right of a Contracting State to levy, according to its law, a tax on gains from the alienation of any property, whether or not the individual who is a resident of the other Contracting State has been a resident of the first-mentioned State at any time during the five years immediately preceding the alienation of the property.

6. The provisions of paragraph 4 shall not affect the right of a Contracting State to levy, according to its law, a tax on gains from the alienation of any property, whether or not the individual who is a resident of the other Contracting State has been a resident of the first-mentioned State at any time during the five years immediately preceding the alienation of the property.

7. The provisions of paragraph 4 shall not affect the right of a Contracting State to levy, according to its law, a tax on gains from the alienation of any property, whether or not the individual who is a resident of the other Contracting State has been a resident of the first-mentioned State at any time during the five years immediately preceding the alienation of the property.

8. The provisions of paragraph 4 shall not affect the right of a Contracting State to levy, according to its law, a tax on gains from the alienation of any property, whether or not the individual who is a resident of the other Contracting State has been a resident of the first-mentioned State at any time during the five years immediately preceding the alienation of the property.

9. The provisions of paragraph 4 shall not affect the right of a Contracting State to levy, according to its law, a tax on gains from the alienation of any property, whether or not the individual who is a resident of the other Contracting State has been a resident of the first-mentioned State at any time during the five years immediately preceding the alienation of the property.

10. The provisions of paragraph 4 shall not affect the right of a Contracting State to levy, according to its law, a tax on gains from the alienation of any property, whether or not the individual who is a resident of the other Contracting State has been a resident of the first-mentioned State at any time during the five years immediately preceding the alienation of the property.

Article VII

Professional Activities

1. Income derived by a resident of a Contracting State in respect of professional services or other independent activities of a similar character shall be taxable only in that State. However, in the following circumstances such income may be taxed in the other Contracting State, that is to say:

(a) if he has a fixed base regularly available to him in the other Contracting State for the purpose of performing the activities in that case, only so much of the income as is attributable to that fixed base may be taxed in that other Contracting State;

(b) if he may in the other Contracting State in for a period or periods amounting to or exceeding in the aggregate 183 days in the fiscal year;

(c) if the remuneration for his services in the other Contracting State derived from residents of that Contracting State exceeds three thousand Canadian dollars (\$3,000) or its equivalent in Canadian dollars in the fiscal year, notwithstanding that his stay in that State is for a period or periods amounting to less than 183 days during the fiscal year.

(a) if the interest derived from the fixed base in the other Contracting State is not taxable in that State, or if the interest derived from the fixed base in the other Contracting State is not taxable in that State, or if the interest derived from the fixed base in the other Contracting State is not taxable in that State;

(b) if the interest derived from the fixed base in the other Contracting State is not taxable in that State, or if the interest derived from the fixed base in the other Contracting State is not taxable in that State, or if the interest derived from the fixed base in the other Contracting State is not taxable in that State;

(c) if the interest derived from the fixed base in the other Contracting State is not taxable in that State, or if the interest derived from the fixed base in the other Contracting State is not taxable in that State, or if the interest derived from the fixed base in the other Contracting State is not taxable in that State;

2. The term "professional services" includes independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

3. The expression "professional activities" comprises the activities of scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.