

- (a) The use of, or the right to use, any—
 - (i) copyright, patent, design or model, plan, secret formula or process, trademark, or other like property or right;
 - (ii) industrial, commercial or scientific equipment;
 - (iii) motion picture films; or
 - (iv) films or video tapes for use in connection with television or tapes for use in connection with radio broadcasting;
- (b) The supply of scientific, technical, industrial or commercial knowledge, information or assistance (including management services),—

but does not include payments within the meaning of subparagraph (b)(v) of paragraph 2 of Article 6.

4. The limitation on the amount of tax for which paragraph 2 provides shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the knowledge, information, assistance, right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. Such royalties may be taxed separately or together with industrial or commercial profits according to the laws of the State in which the permanent establishment or the fixed base is situated.

5. Royalties shall be deemed to arise in a Contracting State when the payer is that State itself, a political subdivision, a local authority or 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 liability to pay the royalties was incurred, and the royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

6. Where, by reason of a special relationship between the payer and the beneficial owner of the royalties or between both of them and some other person, the amount of the royalties paid, having regard to what they are paid for, exceeds the amount which might have been expected to have been agreed upon in the absence of such relationship, the limitation provided for under paragraph 2 shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State.

ARTICLE 13

Alienation of Property

1. Income or gains from—

- (a) the sale or other disposition of—