

II. Remuneration referred to in the first paragraph includes, with respect to Canada, that paid by the Federal, Provincial and Municipal Governments and, with respect to France, that paid by the State, the "Départements" and the "Communes".

ARTICLE 10

I. Subject to the provisions of the first paragraph of Article 9 above, the salaries, wages and other analogous remuneration are taxable by the State in whose territory the personal activity, the source of this income, is exercised.

II. In the application of the preceding paragraph, it shall not be considered as the exercise of personal activity in one of the States if an employee of an establishment situated in the other State carries out in the territory of the first State a temporary mission of short duration in the course of which his remuneration continues to be a charge on and paid by the said establishment.

ARTICLE 11

I. Private pensions and term or life annuities derived from one of the two contracting States and paid to persons having their fiscal domicile in the other State are taxable only in the latter State.

II. Nevertheless, term or life annuities created by will or donation are taxable in the State of the debtor.

ARTICLE 12

Directors' fee and other remuneration of directors of joint stock companies are taxable according to the provisions of paragraphs I and III of Article 8 above, subject to the application of Article 10 with respect to the remuneration which such persons receive in their other effective capacities.

ARTICLE 13

I. Royalties (redevances), other than those referred to in Article 8 of this Agreement, which are paid for the use of real property or the operation of mines, quarries, or other natural resources, are taxable in that one of the two contracting States where such property, mines, quarries, or other natural resources are situated.

II. Copyright royalties which are paid in one of the two contracting States to a person having its fiscal domicile in the other State are taxable only in this latter State.

Nevertheless, if this person carries on his activity in the former State through a permanent establishment, these rights are taxable in the said State.

III. The proceeds of royalties (redevances) derived from the sale or licensing of the use of patents, trademarks, secret processes or formulae, are taxable in the State of the debtor.

IV. The word "royalties" as used in paragraph III of this Article should be understood to include the income from the lease of motion picture films.

ARTICLE 14

I. Income derived from the exercise of a liberal profession and generally, all earned income other than that governed by Articles 9, 10, 11 and 12 of