

Article 13

Capital Gains

1. Gains derived by a resident of a Contracting State from the alienation of property situated in the other Contracting State may be taxed in that other State.
2. Notwithstanding the provisions of paragraph 1, gains from the alienation of ships or aircraft operated in international traffic by an enterprise of a Contracting State or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that State.

Article 14

Independent Personal Services

1. Income derived by an individual who is a resident of a Contracting State in respect of professional services or other activities of an independent character performed in the other Contracting State may be taxed in that other State but the tax so charged shall not exceed 10 per cent of the gross amount of that income unless he has a fixed base regularly available to him in that other State for the purpose of performing his activities. If he has or had such a fixed base, the income may be taxed in the other State in accordance with the law of that State, but only so much of it as is attributable to that fixed base.
2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants but it does not include technical services dealt with in Article 12.

Article 15

Dependent Personal Services

1. Subject to the provisions of Articles 16, 18 and 19, salaries, wages and other remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.