

6. Notwithstanding paragraph 5, where an individual:
  - (a) ceases to be a resident of a Contracting State and by reason thereof is treated for the purposes of taxation in that State as having alienated a property and is taxed in that State accordingly; and
  - (b) at any time thereafter becomes a resident of the other Contracting State;

the other Contracting State may tax gains in respect of the property only to the extent that such gains had not accrued while the individual was a resident of the first-mentioned State. However, this provision shall not apply to property, any gain from which the other Contracting State could have taxed in accordance with the provisions of paragraphs 1 to 4 of this Article if the individual had realized the gain before becoming a resident of that other Contracting State. The competent authorities shall endeavour to resolve by mutual agreement any issue which may arise from the application of this paragraph and of the domestic laws of the Contracting States in situations where a person ceases to be a resident of a Contracting State and by reason thereof is treated for the purposes of taxation in that State as having alienated a property and is taxed in that State accordingly.

7. A resident of a Contracting State shall not be entitled to any benefits provided under this Article in respect of any gain if one of the main purposes of any person concerned with the alienation giving rise to the gain, or with the establishment, acquisition or maintenance of the person that is the beneficial owner of the gain, is for that resident to obtain the benefits of this Article.

## **ARTICLE 14**

### **Income from Employment**

1. Subject to the provisions of Articles 15 (Directors' Fees), 17 (Pensions and Annuities), and 18 (Government Services), salaries, wages and other similar 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.
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 twelve-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 which the employer has in the other State.