

- (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and
- (c) such a remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State, shall be taxable only in that State.

ARTICLE XVI

Directors' Fees

Directors' fees and similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors or a similar organ of a company which is a resident of the other Contracting State, may be taxed in that other State.

ARTICLE XVII

Artistes and Athletes

1. Notwithstanding the provisions of Articles VII, XIV and XV, income derived by entertainers, such as theatre, motion picture, radio or television artistes, and musicians, and by athletes, from their personal activities as such may be taxed in the Contracting State in which these activities are exercised.

2. Where income in respect of personal activities as such of an entertainer or athlete accrues not to that entertainer or athlete himself but to another person, that income may, notwithstanding the provisions of Articles VII, XIV and XV, be taxed in the Contracting State in which the activities of the entertainer or athlete are exercised.

3. The provisions of paragraph 2 shall not apply if it is established that neither the entertainer or the athlete nor persons related thereto, participate directly or indirectly in the profits of the person referred to in that paragraph.

4. Income derived by entertainers or athletes who are residents of a Contracting State from activities performed in the other Contracting State, within the framework of cultural exchanges established under cultural conventions concluded between the two Contracting States, shall be exempt from tax in that other Contracting State.

ARTICLE XVIII

Government Service

- 1. (a) Remuneration, other than a pension, paid by a Contracting State or a political subdivision or a territorial administrative subdivision or a local authority thereof to any individual in respect of services rendered to that