

not exceeding in the aggregate 183 days in the calendar 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 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 in international traffic may be taxed in the Contracting State in which the place of effective management of the enterprise is situated. When it is not feasible to determine that the place of effective management is in one of the Contracting States alone, and when a shipping enterprise is carried on by one or more partners jointly and severally responsible and resident in one of the Contracting States and by one or more partners jointly and severally responsible and resident in the other Contracting State, remuneration for such services may be taxed in the Contracting State in which the ship is registered.

The provisions of this paragraph shall likewise apply to remuneration derived by a resident of a Contracting State in respect of an employment exercised aboard a fishing, sealing or whaling vessel, including remuneration paid to him in the form of a certain lay or share of the proceeds of the fishing, sealing or whaling activity.

(4) In relation to remuneration of an individual in his capacity as a member of the board of directors of a company and similar payments the provisions of paragraphs (1) and (2) of this Article shall apply as if the remuneration were remuneration of an employee in respect of an employment, and as if references to an employer were references to the company.

ARTICLE 15

Artistes and Athletes

Notwithstanding the provisions of Articles 13 and 14, income derived by public 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.

ARTICLE 16

Pensions and Annuities

(1) Any pension or annuity derived from sources within one of the Contracting States by an individual who is a resident of the other Contracting State shall be exempt from tax in the first-mentioned State.

(2) As used in this Article:

- (a) the term "pension" means periodic payments made in consideration of past services;
- (b) the term "annuity" means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in return for adequate and full consideration in money or moneys' worth.

ARTICLE 17

Governmental Functions

(1) Remuneration (other than pensions referred to in Article 16) paid by