## **ARTICLE 11**

1. Paragraph 1 of Article XVI (Artistes and Athletes) shall be amended by deleting the words "XIV (Independent Personal Services)" following the words "Notwithstanding the provisions of Articles" and replacing them with the words "VII (Business Profits)" and by deleting the words "XV (Dependent Personal Services)" and replacing them with the words "XV (Income from Employment)".

2. Paragraph 2 of Article XVI (Artistes and Athletes) shall be amended by deleting the words "XIV (Independent Personal Services)" following the words "notwithstanding the provisions of Articles VII (Business Profits)," and by deleting the words "XV (Dependent Personal Services)" and replacing them with the words "XV (Income from Employment)".

3. Paragraph 4 of Article XVI (Artistes and Athletes) shall be amended by deleting the words "XIV (Independent Personal Services)" following the words "Notwithstanding the provisions of Articles" and replacing them with the words "VII (Business Profits)" and by deleting the words "(Dependent Personal Services)" in both places they appear in the paragraph and replacing them with the words "(Income from Employment)".

## **ARTICLE 12**

Article XVII (Withholding of Taxes in Respect of Personal Services) of the Convention shall be deleted and the succeeding Articles shall not be renumbered.

## **ARTICLE 13**

1. Paragraphs 3 and 4 of Article XVIII (Pensions and Annuities) of the Convention shall be deleted and replaced by the following:

- 3. For the purposes of this Convention:
  - (a) The term "pensions" includes any payment under a superannuation, pension or other retirement arrangement, Armed Forces retirement pay, war veterans pensions and allowances and amounts paid under a sickness, accident or disability plan, but does not include payments under an income-averaging annuity contract or, except for the purposes of Article XIX (Government Service), any benefit referred to in paragraph 5; and