

ARTICLE 8

Paragraph 2 of Article XV (Dependent Personal Services) of the Convention shall be deleted and replaced by the following paragraph:

- “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.”

ARTICLE 9

Paragraph 3 of Article XVII (Artists and Athletes) of the Convention shall be deleted and replaced by the following paragraph:

- “3. The provisions of paragraphs 1 and 2 shall not apply if the activities exercised by an entertainer or a sportsperson in a Contracting State are supported wholly or mainly from public funds within the framework of a cultural or sports exchange program approved by a Contracting State or a political subdivision or local authority thereof. In such a case, the income derived from those activities may only be taxed in the other Contracting State.”