

**ARTICLE 15****Directors' Fees**

Directors' fees and other similar payments derived by a resident of a Party in that resident's capacity as a member of the board of directors of a company which is a resident of the other Party may be taxed in that other Party.

**ARTICLE 16****Entertainers and Sportspersons**

1. Notwithstanding the provisions of Articles 7 (Business Profits) and 14 (Income from Employment), income derived by a resident of a Party as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsperson, from that resident's personal activities as such exercised in the other Party, may be taxed in that other Party.
2. Where income in respect of personal activities exercised by an entertainer or a sportsperson in that individual's capacity as such accrues not to the entertainer or sportsperson personally but to another person, that income may, notwithstanding the provisions of Articles 7 (Business Profits) and 14 (Income from Employment), be taxed in the Party in which the activities of the entertainer or sportsperson are exercised.
3. The provisions of paragraphs 1 and 2 shall not apply to income derived from activities performed in a Party by a resident of the other Party in the context of a visit in the first-mentioned Party of a non-profit organization of the other Party, if the visit is wholly or mainly supported by public funds.

**ARTICLE 17****Pensions**

Pensions (including lump sums) arising in a Party and paid to a resident of the other Party in consideration of past employment may be taxed in the Party in which they arise and according to the laws of that Party.