

6. Gains from the alienation of any property, other than that mentioned in paragraphs 1, 2, 3 and 4 shall be taxable only in the Contracting State of which the alienator is a resident.

7. Where an individual who is a resident of a Contracting State and immediately thereafter becomes a resident of the other Contracting State, is treated by the first-mentioned Contracting State as having alienated property, and is taxed by that State in respect of gains accrued from such property as of the date of change of residence, the individual may elect in the other Contracting State in the individual's return of income for the year of alienation to be liable to tax as if the individual has sold and repurchased the property for an amount equal to its fair market value at the date of change of residence.

ARTICLE 14

Independent Personal Services

1. Income derived by an individual who is a resident of a Contracting State in respect of professional services or other independent activities of a similar character shall be taxable only in that State unless the individual has a fixed base regularly available in the other Contracting State for the purpose of performing the activities. If the individual has or had such a fixed base the income may be taxed in the other State but only so much of it as is attributable to that fixed base.

2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

ARTICLE 15

Dependent Personal Services

1. Subject to the provisions of Articles 16, 17 and 19, salaries, wages and other remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.