

for the purpose of performing such activities. If the resident 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 the fixed base. For the purposes of this Convention a resident of a Contracting State shall be considered to have a fixed base in the other Contracting State throughout any twelve month period if the resident is present in that other State for more than 183 days in aggregate in that period.

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 Article 16, 18 and 19, salaries, wages and other similar 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.

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 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 calendar year concerned, and either

- a) the remuneration earned in the other Contracting State in the calendar year concerned does not exceed one thousand five hundred Canadian dollars (\$1,500) or its equivalent in Mexican pesos or such amount as may be specified and agreed in letters exchanged between the competent authorities of the Contracting States; or
- b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and such 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 operated in international traffic by a resident of a Contracting State, shall be taxable only in that State unless the remuneration is derived by a resident of the other Contracting State.

Article 16

Directors' Fees

1. Directors' fees and other similar payments derived by a resident of a Contracting State in that resident's capacity as a member of the board of directors or a