

5. The provisions of paragraph 4 shall not affect the right of a Contracting State to levy, according to its domestic law, a tax on gains from the alienation of any property derived by an individual who is a resident of the other Contracting State and who:

- (a) possesses the nationality of the first-mentioned State or was resident therein for ten years or more prior to the alienation of the property; and
- (b) was resident in the first-mentioned State at any time during the five years immediately preceding the alienation of the property.

## ARTICLE XV

### *Professional Services*

1. Income derived by a resident of a Contracting State in respect of professional services or other independent activities of a similar character may be subject to tax in the other Contracting State but only to the extent that the income is attributable to his services in that other State. In determining the income attributable to such services, there shall be allowed as a deduction expenses incurred in the performance of those services including reasonable administrative and general expenses so incurred, whether in the Contracting State in which the services are performed or elsewhere.

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

## ARTICLE XVI

### *Dependent Personal Services*

1. Subject to the provisions of Articles XVII, XIX and XX, 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:

- (a) if the remuneration earned in the other Contracting State in the calendar year concerned does not exceed five thousand Canadian dollars (\$5,000) or its equivalent in Jamaican currency or such other amount as may be specified and agreed in letters exchanged between the competent authorities of the Contracting States; or
- (b) if
  - (i) the recipient is present in the other Contracting State for a period or periods not exceeding in the aggregate 183 days in the calendar year concerned, and