

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 activities of an independent character may be taxed in the other Contracting State but only to the extent that such income:

- (a) earned in that other State in the year of income, exceeds a gross amount of eight thousand five hundred Canadian dollars (\$8,500) or its equivalent in Trinidad and Tobago currency; and
- (b) is attributable to his services performed in that other State.

2. Where the income may be taxed in the other Contracting State under paragraph 1, 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.

3. 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, 18 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.

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 eight thousand five hundred Canadian dollars (\$8,500) or its equivalent in Trinidad and Tobago currency or such amounts 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 an enterprise of a Contracting State may be taxed in that State.