

ARTICLE XVI

Artistes and Athletes

1. Notwithstanding the provisions of Articles VII and XIV, income derived by entertainers, such as theatre, motion picture, radio or television artistes, and musicians, and by athletes, from their personal activities as such or income derived from the furnishing by an enterprise of the services of such entertainers or athletes, may be taxed in the Contracting State in which these activities are exercised.

2. The provisions of paragraph 1 shall not apply if the visit of the entertainers or athletes to a Contracting State is supported wholly or substantially from public funds of the other Contracting State, a political subdivision or a local authority thereof.

ARTICLE XVII

Pensions and Annuities

1. Pensions and other similar remuneration for past employment and annuities arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in the first-mentioned State.

2. War veterans pensions paid by a Contracting State or a political subdivision, a local authority or a governmental instrumentality thereof (personne morale ressortissant à son droit public), shall be taxable only in that State.

ARTICLE XVIII

Governmental Functions

1. (a) Remuneration, other than a pension, paid by, or out of funds created by one of the Contracting States or a political subdivision or a local authority thereof to any individual in respect of services rendered to that State or subdivision or local authority thereof in the discharge of functions of a governmental nature shall be taxable only in that State.
- (b) However, such remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the recipient is a resident of that State who:
 - (i) is a national of that State; or
 - (ii) did not become a resident of that State solely for the purpose of performing the services.

2. The provisions of paragraph 1 shall not apply to remuneration in respect of services rendered in connection with any trade or business carried on for the purpose of profits by one of the Contracting States or a political subdivision or a local authority thereof.