

- (a) the remuneration does not exceed in the said year the greater of the following amounts:
 - (i) three thousand Canadian dollars and
 - (ii) two thousand six hundred Australian dollars; or
- (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of that other State and the remuneration is not deductible in determining taxable profits of a permanent establishment or a fixed base which the employer has in that other State.

3. The Treasurer of Australia and the Minister of National Revenue of Canada may agree, in letters exchanged for the purpose, to variations in the amounts specified in sub-paragraph (a) of paragraph (2) and the variations so agreed shall have effect according to the tenor of the letters.

4. 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 one of the Contracting States may be taxed in that State.

ARTICLE 16

Directors' Fees

Directors' fees and similar payments derived by a resident of one of the Contracting States in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State may be taxed in that other State.

ARTICLE 17

Entertainers

1. Notwithstanding the provisions of Articles 14 and 15, income derived by entertainers (such as theatrical, motion picture, radio or television artistes and musicians and athletes) from their personal activities as such may be taxed in the Contracting State in which these activities are exercised.

2. Where income in respect of the personal activities of an entertainer as such accrues not to the entertainer but to another person, that income may, notwithstanding the provisions of Articles 14 and 15, be taxed in the Contracting State in which the activities of the entertainer are exercised.

3. The provisions of paragraph (2) shall not apply if it is established that neither the entertainer nor persons related to the entertainer, participate directly or indirectly in the profits of the other person referred to in that paragraph.