

4. Gains derived by a resident of a Contracting State from the alienation of a substantial interest in a partnership, trust or estate, established under the law in the other State, the value of which is derived principally from immovable property situated in that other State, may be taxed in that other State. For the purposes of this paragraph, the term "immovable property" includes an interest in a partnership, trust or estate referred to above but does not include any property, other than rental property, in which the business of the partnership, trust or estate is carried on.
5. Gains derived by a resident of a Contracting State from the alienation of shares in a company which is a resident of the other Contracting State may be taxed in the other State.
6. Where a resident of one of the Contracting States alienates property in the course of a corporate organization, reorganization, amalgamation, division or similar transaction and profit, gain or income with respect to such alienation is not recognized for the purpose of taxation in that State, if requested to do so by the person who acquires the property, the competent authority of the other State may agree, subject to terms and conditions satisfactory to such competent authority, to defer the recognition of the profit, gain or income with respect to such property for the purpose of taxation in that other State until such time and in such manner as may be stipulated in the agreement.
7. Gains from the alienation of any property, other than that referred to in paragraphs 1,2,3,4 and 5 of this Article shall be taxable only in the Contracting State of which the alienator is a resident.
8. The provisions of paragraph 7 of this Article shall not affect the right of a Contracting State to levy, according to its law, a tax on gains from the alienation of any property, other than immovable property located in the other Contracting State, derived by an individual who is a resident of that other Contracting State and has been a resident of the first-mentioned State at any time during the six years immediately preceding the alienation of the property.