

15. For purposes of paragraphs 8 to 14, a qualifying retirement plan in a Contracting State means a trust, company, organization or other arrangement:
- (a) That is a resident of that State, generally exempt from income taxation in that State and operated primarily to provide pension or retirement benefits;
 - (b) That is not an individual arrangement in respect of which the individual's employer has no involvement; and
 - (c) Which the competent authority of the other Contracting State agrees generally corresponds to a pension or retirement plan established in and recognized for tax purposes by that other State.
16. For purposes of this Article, a distribution from a pension or retirement plan that is reasonably attributable to a contribution or benefit for which a benefit was allowed pursuant to paragraph 8, 10 or 13 shall be deemed to arise in the Contracting State in which the plan is established.
17. Paragraphs 8 to 16 apply, with such modifications as the circumstances require, as though the relationship between a partnership that carries on a business, and an individual who is a member of the partnership, were that of employer and employee.

ARTICLE 14

Article XIX (Government Service) of the Convention shall be amended by deleting the words "XIV (Independent Personal Services)" and replacing them with the words "VII (Business Profits)" and by deleting the words "XV (Dependent Personal Services) and replacing them with the words "XV (Income from Employment)".