7. Notwithstanding the provisions of paragraph 6, gains derived from the alienation of shares in or "jouissance" rights or debt-claims on a company whose capital is divided into shares and which, under the laws of a Contracting State, is a resident of that Contracting State or from the alienation of part of the rights attached to the said shares, "jouissance" rights or debt-claims by an individual who is a resident of the other Contracting State may be taxed in the first-mentioned Contracting State in accordance with the laws of the first-mentioned Contracting State and with their interpretation, including the interpretation of the term "alienation", if that individual - either alone or with his or her spouse or one of their relatives by blood or marriage in the direct line - directly or indirectly, owns at least 5 per cent of a particular class of shares in that company. This provision shall apply only if the individual who derives the gains was a resident of the first-mentioned Contracting State at any time or the entire time during the last ten years preceding the year in which the gains are derived and provided that, at the time he or she became a resident of the other Contracting State, the above-mentioned conditions regarding share ownership in the said company were satisfied and only insofar as part of the assessment that has been issued in connection with the above-mentioned share ownership and with his or her emigration is still outstanding under the laws of the first-mentioned Contracting State.

Article 14
INCOME FROM EMPLOYMENT

1. Subject to the provisions of Articles 15, 17 and 18, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that Contracting 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 Contracting 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 Contracting State if:

a) the recipient is present in the other Contracting State for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the taxable year concerned,

b) the remuneration is paid by, or on behalf of, an employer who is not a resident of that other Contracting State, and

c) the remuneration is not borne by a permanent establishment which the employer has in that other Contracting State.

3. Notwithstanding the provisions of the preceding paragraphs of this Article, remuneration derived 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 Contracting State.

Article 15
DIRECTORS' FEES

Directors' fees and other payments derived by a resident of a Contracting State 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 Contracting State.

Article 16
ENTERTAINERS AND SPORTSPERSONS

1. Notwithstanding the provisions of Articles 7 and 14, income derived by an individual who is a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsperson, from his personal activities as such exercised in the other Contracting State, may be taxed in that other Contracting State.

2. Where income in respect of personal activities exercised in a Contracting State by an individual in his capacity as an entertainer or a sportsperson accrues not to the individual himself but to another person who is a resident of the other Contracting State, that income may, notwithstanding the provisions of Articles 7 and 14, be taxed in the Contracting State in which the activities of the individual are exercised.