2. Paragraph 6 of Article 11 of the Convention shall be amended by deleting the words “paragraphs 1, 2 and 3” and replacing them with the words “paragraphs 1 and 2”.

3. Paragraphs 5, 6, 7, 8 and 9 of Article 11 of the Convention shall be renumbered as paragraphs 3, 4, 5, 6 and 7 respectively.

ARTICLE 9

1. Subparagraph (a) of paragraph 2 of Article 15 of the Convention shall be deleted and replaced by the following:

“(a) the recipient is present in that 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 calendar year concerned, and”

2. Paragraph 3 of Article 15 of the Convention shall be deleted and replaced by the following:

“3. Notwithstanding the preceding provisions of this Article, remuneration derived by a resident of a Contracting State in respect of an employment, as a member of the regular complement of a ship or aircraft, that is exercised aboard a ship or aircraft operated in international traffic shall be taxable only in that Contracting State. Where, however, the ship or aircraft is operated by an enterprise of the other Contracting State, such remuneration may also be taxed in that other Contracting State.”

ARTICLE 10

Article 16 of the Convention shall be deleted and replaced by the following:

“Article 16

Directors’ fees and other similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors, or of a similar organ, of a company which is a resident of the other Contracting State may be taxed in that other Contracting State.”

ARTICLE 11

Article 21 of the Convention shall be deleted and replaced by the following:

“Article 21

Payments which a student or business apprentice who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned Contracting State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that Contracting State, provided that such payments arise from sources outside that Contracting State. In the case of a business apprentice, the exemption provided by this Article shall apply only for a period not exceeding four years from the date on which he first begins his training in that Contracting State.”

ARTICLE 12

Article 21A of the Convention shall be deleted and replaced by the following:

“Article 21A

Notwithstanding any other provisions of this Convention, any income derived by a silent partner who is a resident of a Contracting State in respect of a silent partnership (in the case of Japan, Tokumei Kumiai) contract or another similar contract may be taxed in the other Contracting State according to the laws of that other Contracting State, provided that such income arises in that other Contracting State and is deductible in computing the taxable income of the payer in that other Contracting State.”

ARTICLE 13

1. Paragraph 1, paragraph 3, subparagraph (a) of paragraph 5, subparagraph (a) of paragraph 6 and paragraph 7 of Article 22A of the Convention shall be amended by deleting the words “subparagraph (c), (d) or (e) of paragraph 3 of Article 11” and replacing them with the words “paragraph 1 of Article 11” and by deleting the words “subparagraphs,”.

2. Subclause (cc) of clause (i) of subparagraph (d) of paragraph 8 of Article 22A of the Convention shall be amended by deleting the words “subparagraph (c), (d) or (e) of paragraph 3 of Article 11” and replacing them with the words “paragraph 1 of Article 11”.