

Article 17 - Entertainers and Sportspersons

1. Notwithstanding the provisions of Article 7, but subject to the provisions of Article 15, income derived by 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 State, unless when the gross amount of such income derived by that resident from these activities exercised during a taxation year of the other Contracting State does not exceed EUR 15 000 or the equivalent expressed in the currency of that other State at the beginning of that taxation year.

2. Where income in respect of personal activities exercised by an entertainer or a sportsman in his capacity as such accrues not to the entertainer or sportsman himself but to another person, that income may, notwithstanding the provisions of Article 7, be taxed in the Contracting State in which the activities of the entertainer or sportsman are exercised, unless when the entertainer or sportsperson establishes that neither he, nor any person associated with him or related to him, participates directly or indirectly in the profits of the person referred to in that paragraph.

3. The provisions of paragraphs 1 and 2 shall not apply to income derived from activities performed in a Contracting State by entertainers or sportspersons if the visit to that State is wholly or mainly supported by public funds of one or both of the Contracting States or political subdivisions or local authorities thereof, or when the person which receives the income for the performing entertainers or sportspersons is a non-profit organizations or when the activities take place as part of a cultural or sports program, if this non-profit organization or cultural or sports program is recognized by the Contracting States in a mutual agreement procedure. In these cases, the income is taxable only in the Contracting State in which the entertainer or the sportsperson is a resident.

4. Where a resident of a Contracting State derives income referred to in paragraph 1 or 2 and such income is taxable in the other Contracting State on a gross basis, that person may, before the activities take place or afterwards within three years after the taxable year in which the activities have taken place, request the other State in writing that the income be taxable on a net basis in that other State. Such request shall be allowed by that other State. In determining the taxable income of such resident in the other State, there shall be allowed as deductions those expenses deductible under the domestic laws of the other State which are incurred for the purposes of the activities exercised in the other State and which are available to a resident of the other State exercising the same or similar activities under the same or similar conditions.

5. The provisions of Article 17 shall not apply to income derived by a resident of a Contracting State in respect of personal activities of an individual exercised in the other Contracting State as a sportsperson member of a team of the first-mentioned State that takes part in a match organised in the other State by a league to which that team belongs.