

Artikel VIII.

Royalty og andre Vederlag for Udnyttelsen af Forfatterrettigheder, Patentrettigheder, Projekter, hemmelige Fabrikationsmetoder og Formler, Varemærker og andre lignende Rettigheder (indbefattet Leje og lignende Betaling for Biografilm), skal, naar Vederlaget oppebæres fra Kilder indenfor en af de kontraherende Stater af en fysisk Person eller et Aktieselskab eller anden Sammenslutning, der er hjemmehørende i den anden kontraherende Stat, og som ikke har et fast Driftssted i den førstnævnte Stat, være undtaget fra Beskatning i den førstnævnte Stat.

Artikel IX.

(1) Indkomst af fast Ejendom (med Undtagelse af Renter af Prioritetslaan eller Obligationer med Sikkerhed i fast Ejendom) og Royalty hidrørende fra Udnyttelsen af Gruber, Stenbrud eller andre Naturkilder skal alene beskattes i den af de kontraherende Stater, i hvilken saadan fast Ejendom, Grube, Stenbrud eller anden Naturkilde er beliggende.

(2) En Person, der er bosat, eller et Selskab, der er hjemmehørende i en af de kontraherende Stater, og som modtager Indkomster af den foran omhandlede Art fra Kilder indenfor den anden kontraherende Stat, kan, for hvert enkelt Skatteaar, vælge at blive underkastet Beskatning i sidstnævnte Stat paa Grundlag af Nettoindkomsten, som om vedkommende Person eller Selskab indenfor det paagældende Skatteaar havde udøvet Handels- eller Forretningsvirksomhed i sidstnævnte Stat fra et der beliggende fast Driftssted.

Artikel X.

(1) Løn, Honorarer eller andet lignende Vederlag samt Pensioner, der udbetales af en af de kontraherende Stater eller af anden offentlig Myndighed i

Article VIII.

Royalties and other amounts derived as consideration for the right to use copyrights, patents, designs, secret processes and formulas, trade-marks and other like property (including rentals and like payments in respect of motion picture films) derived from sources within one of the contracting States by a resident or corporation or other entity of the other contracting State not having a permanent establishment in the former State shall be exempt from taxation in such former State.

Article IX.

(1) Income from real property (not including interest derived from mortgages and bonds secured by real property) and royalties in respect of the operation of mines, quarries, or other natural resources, shall be taxable only in the contracting State in which such property, mines, quarries, or other natural resources are situated.

(2) A resident or corporation of one of the contracting States deriving any such income from sources within the other contracting State may, for any taxable year, elect to be subject to the tax of such other contracting State, on a net basis, as if such resident or corporation were engaged in trade or business within such other contracting State through a permanent establishment therein during such taxable year.

Article X.

(1) Wages, salaries, and similar compensation and pensions paid by one of the contracting States or by any other public authority within that State to in-