



“COUNTRY WHERE EMPLOYMENT IS EXERCISED ” AND “COUNTRY OF HABITUAL ABODE” “Country where employment is exercised ” Para (1) of Article 15 (Taxation Of Income From Employment) of the OECD Model (2017) provides : - “Subject to the provisions of Articles 16, 18 and 19, 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 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 State” (subject to conditions in Para 2 of Article 15). (An identical provision can be found in article 15(1) of the UN Model (2017), as well as in.....