

ANNEX

Employment in Canada by the Government of Israel hereinafter listed, shall not be included in pensionable employment under this Agreement:

Employment by the Government of Israel in Canada of a person who

- (a) is a citizen of Israel and is not permanently resident in Canada, or
- (b) is, by virtue of Section 149(1)(a) or 149(1)(b) of the Canada Income Tax Act, exempt from Canadian income tax.