

shall be exempt from tax in the territory of the other Contracting Government if —

- (a) that spouse or other dependant was a resident of the other territory on the relevant date; and
- (b) that pension would have been exempt from tax in that territory if Article VIII of the Agreement between Canada and the United Kingdom with respect to taxes on income signed in London on 5 June, 1946 were in force.

(4) Subject to the proviso to paragraph (1), any pension paid by one of the Contracting Governments to the surviving spouse or other surviving dependant of an individual who died after the relevant date in respect of services rendered to it in the discharge of governmental functions by that individual shall be exempt from tax in the territory of the other Contracting Government if it relates to a pension paid to that individual which was exempt from tax in the territory of the other Contracting Government by virtue of paragraph (2).

(5) In this Article the term "relevant date" means, in relation to a pension paid to a resident of Canada, 1 January, 1965 and, in relation to a pension paid to a resident of the United Kingdom, 6 April, 1965.

#### ARTICLE 17.

(1) Remuneration (other than pensions) paid by one of the Contracting Governments to any individual for services rendered to that Contracting Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Contracting Government if the individual is not ordinarily resident in that territory or is ordinarily resident in that territory solely for the purpose of rendering those services.

(2) This Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the Contracting Governments for purposes of profit.

#### ARTICLE 18.

A professor or teacher who visits one of the territories for a period not exceeding two years for the purpose of teaching at a university, college, school or other educational institution in that territory and who is, or was immediately before that visit, a resident of the other territory shall be exempt from tax in the first-mentioned territory on any remuneration for such teaching.

#### ARTICLE 19.

(1) A student or business apprentice, who is, or was immediately before visiting one of the territories, a resident of the other territory and is present in the first-mentioned territory solely for the purpose of his education or training shall not be taxed in that first-mentioned territory on payments which he receives for the purpose of his maintenance, education, or training provided that such payments are made to him from sources outside that first-mentioned territory.

(2) An individual who is, or was immediately before visiting one of the territories, a resident of the other territory, and who is present in the first-mentioned territory as a recipient of a grant, allowance or award for the primary purpose of research to be carried out in a period which does not exceed two years from a governmental, religious, charitable, scientific, literary or educational organization established in that other territory, shall not be taxed in that first-mentioned territory in respect of that grant, allowance or award.