

(2) An individual who is a resident of Canada shall be exempt from New Zealand tax on profits or remuneration in respect of personal (including professional) services performed within New Zealand in any income year if—

- (a) he is present within New Zealand for a period or periods not exceeding in the aggregate 183 days during that year; and
- (b) the services are performed for or on behalf of a person resident in Canada, and
- (c) the profits or remuneration are subject to Canadian tax.

(3) The provisions of this Article shall not apply to the profits or remuneration of public entertainers such as stage, motion picture or radio artists, musicians and athletes.

ARTICLE IX

(1) Any pension or annuity, derived from sources within Canada by an individual who is a resident of New Zealand and subject to New Zealand tax in respect thereof, shall be exempt from Canadian tax.

(2) Any pension or annuity, derived from sources within New Zealand by an individual who is a resident of Canada and subject to Canadian tax in respect thereof, shall be exempt from New Zealand tax.

(3) The term "annuity" means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in consideration of money paid.

ARTICLE X

A professor or teacher from one of the territories who receives remuneration for teaching, during a period of temporary residence not exceeding two years, at a university, college, school or other educational institution in the other territory, shall be exempt from tax in that other territory in respect of that remuneration.

ARTICLE XI

A student or business or trade apprentice from one of the territories who is receiving full-time education or training in the other territory shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purposes of his maintenance, education or training.

ARTICLE XII

Income of a person who is a resident of Canada (other than dividends paid by a company resident in New Zealand) which is exempt from New Zealand tax under any provision of the present Agreement shall not be included in that person's total income for the purposes of determining the amount of any New Zealand tax payable in respect of income of that person which is assessable to New Zealand tax.

ARTICLE XIII

(1) Subject to any provisions of the law of New Zealand regarding the allowance as a credit against New Zealand tax of tax payable in a territory outside New Zealand, Canadian tax payable in respect of income from sources within Canada shall be allowed as a credit against any New Zealand tax (other than social security charge) payable in respect of that income.