

in connection with any trade or business carried on by either of the Contracting States or any political subdivision thereof for purposes of profit.

#### ARTICLE XIII.

Any pension or annuity derived from sources within one of the Contracting States by an individual who is a resident of the other Contracting State shall be exempt from tax in the first-mentioned State.

#### ARTICLE XIV.

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

(2) The provisions of paragraph (1) shall not apply where the services of a professor or teacher are performed under the terms of an agreement or contract, entered into with the Government of the country where the services are performed, which makes special provisions respecting their terms of employment.

#### ARTICLE XV.

A student or business apprentice, who is, or was, immediately before visiting one of the Contracting States a resident of the other Contracting State and is present in the first-mentioned State solely for the purpose of his education or training shall not be taxed in that first-mentioned State 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 State.

#### ARTICLE XVI.

(1) Subject to the provisions of the law of Trinidad and Tobago regarding the allowance as a credit against Trinidad and Tobago tax of tax payable in a territory outside Trinidad and Tobago (which shall not affect the general principle hereof) Canada tax payable in respect of income from sources within Canada shall be deducted from any Trinidad and Tobago tax payable in respect of that income.

(2) Subject to the provisions of the law of Canada regarding the deduction from tax payable in Canada of tax paid in a territory outside Canada (which shall not affect the general principle hereof), Trinidad and Tobago tax payable in respect of income from sources within Trinidad and Tobago shall be deducted from any Canadian tax payable in respect of that income.

(3) For the purposes of this Article profits or remuneration for personal (including professional) services performed in one of the Contracting States shall be deemed to be income from sources within that State, and the services of an individual whose services are wholly or mainly performed in ships or aircraft operated in international traffic by a resident of one of the Contracting States shall be deemed to be performed in that State.

#### ARTICLE XVII.

(1) The nationals of one of the Contracting States shall not be subjected in the other Contracting State to any taxation or any requirement connected