

## ARTICLE XI

A professor or teacher from one of the territories who received 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 XII

A student or business 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 XIII

1. As far as may be in accordance with the provisions of the law of Canada regarding the deduction from tax payable in Canada of tax paid in a territory outside Canada, Irish tax payable in respect of income from sources within Ireland shall be deducted from any Canadian tax payable in respect of that income. For this purpose the recipient of a dividend paid by a corporation which is a resident of Ireland shall be deemed to have paid the Irish income tax appropriate to such dividend if such recipient elects to include in his gross income for the purposes of Canadian tax the amount of such Irish income tax. For the purposes only of this Article, income derived from sources in the United Kingdom by an individual who is resident in Ireland shall be deemed to be income from sources in Ireland if such income is not subject to United Kingdom income tax.

2. Subject to such provisions (which shall not affect the general principle hereof) as may be enacted in Ireland, Canadian tax payable in respect of income from sources within Canada shall be allowed as a credit against any Irish tax payable in respect of that income. Where such income is an ordinary dividend paid by a Canadian corporation, such credit shall take into account (in addition to any Canadian income tax deducted from or imposed on such dividend) the Canadian income tax imposed on such corporation in respect of its profits, and where it is a dividend paid on participating preference shares and representing both a dividend at the fixed rate to which the shares are entitled and an additional participation in profits, such tax on profits shall likewise be taken into account in so far as the dividend exceeds such fixed rate.

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

## ARTICLE XIV

1. The taxation authorities of the Contracting Governments shall upon request exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for