then any profits which would but for those conditions have not so accrued may the then any profits which would but for those conditions have not so accrued may be enterprises but by reason of those conditions have accordingly. included in the profits of that enterprise and taxed accordingly.

- (2) Profits included in the profits of an enterprise of one of the territories (2) Profits included in the profits of an enterprise of the territories under paragraph (1) of this Article shall be deemed to be income derived from sources in that territory and shall be taxed accordingly.
- (3) If the information available to the taxation authority concerned is (3) If the information available to the taxation (1) of this Article, is inadequate to determine, for the purposes of paragraph (1) of this Article, the inadequate to determine, for the purposes of paragraph (1) of this Article, the inadequate to determine, for the purposes of paragraph of the Article, the profits which might be expected to accrue to an enterprise, nothing in that profits which might be expected to accrue to an effective in relation to paragraph shall affect the application of the law of either territory in relation to pay argument determined by the enterprise to pay tax on an amount determined by paragraph shall affect the application of the law of creation to the paragraph shall affect the application of the law of an amount determined by the the liability of that enterprise to pay tax on an amount determined by the the liability of that enterprise to pay tax on an amount determined by the the liability of that enterprise to pay tax on an amount determined by the the liability of that enterprise to pay tax on an attended by the taxation authority exercise of a discretion or the making of an estimate by the taxation authority exercise of a discretion or the making of an estimate by the taxation authority exercise of a discretion or the making of an estimate by the taxation authority exercise of a discretion or the making of an estimate by the taxation authority exercise of a discretion or the making of an estimate by the taxation authority exercise of a discretion or the making of an estimate by the taxation authority exercise. exercise of a discretion or the making of an estimate by the caxatton authority exercise of a discretion or the making of an estimate by the caxatton authority exercise of a discretion or the making of an estimate by the caxatton authority of the taxatton available to the taxatton authority of that territory: Provided that such information available to the taxatton authority of the caxatton authority of t of that territory: Provided that such discretion available to the taxation estimate shall be made, so far as the information available to the taxation estimate shall be made, so far as the principle stated in that paragraph estimate shall be made, so far as the information and the taxati authority permits, in accordance with the principle stated in that paragraph.

ARTICLE V

Notwithstanding the provisions of Articles III and IV, profits which a Notwithstanding the provisions of Articles III and IV, profits which a large of the tarritories derives from operating ships or aircraft shape of the tarritories derives from operating ships or aircraft shape of the tarritories derives from operating ships or aircraft shape of the tarritories derives from operating ships or aircraft shape of the tarritories derives from operating ships or aircraft shape of the tarritories derives from operating ships or aircraft shape of the tarritories derives from operating ships or aircraft shape of the tarritories derives from operating ships or aircraft shape of the tarritories derives from operating ships or aircraft shape of the tarritories derives from operating ships or aircraft shape of the tarritories derives from operating ships or aircraft shape of the tarritories derives from operating ships or aircraft shape of the tarritories derives from operating ships or aircraft shape of the tarritories derives from operating ships or aircraft shape of the tarritories derives from operating ships or aircraft shape of the tarritories derives from the tarritories of the tarritories derives from the tarritories of the tarritories derives from the tarritories of the tarritories derives and the tarritories of the tarrito Notwithstanding the provisions of Articles 17 and 17 profits which a resident of one of the territories derives from operating ships or aircraft shall resident of one of the other territory. be exempt from tax in the other territory. ARTICLE VI

Copyright royalties and other like payments made in respect of the production of any literary, dramatic, musical or artistic work Copyright royalties and other like payments musical or artistic work (but tion or reproduction of any literary, dramatic, musical or artistic work (but tion or reproduction of any literary, dramatic, independent work (but not including rents or royalties in respect of motion picture films) and derived not including rents or royalties by a resident of the other territory. not including rents or royalties in respect of induction of the other territory who from sources within one of the territories by a resident of the other territory who is that other territory in respect thereof and not engaged in the from sources within one of the territories by a respect thereof and not engaged in trade is liable to tax in that other territory in respect thereof and not engaged in trade is liable to tax in that other territory through a permanent establishment is liable to tax in that other territory in respect through a permanent establishment or business in the first-mentioned territory through a permanent establishment or business in the exempt from tax in that first-mentioned territory or business in the first-mentioned territory situated therein, shall be exempt from tax in that first-mentioned territory.

ARTICLE VII

- (1) Remuneration (other than pensions) paid by one of the Contracting Government (1) Remuneration (other than pensions) paid by one of the Contracting Government (1) Remuneration (other than pensions) paid by one of the Contracting Government (1) Remuneration (other than pensions) paid by one of the Contracting Government (1) Remuneration (other than pensions) paid by one of the Contracting (1) Remuneration (other than pensions) paid by one of the Contracting (1) Remuneration (other than pensions) paid by one of the Contracting (1) Remuneration (other than pensions) paid by one of the Contracting (1) Remuneration (1) Remunerati (1) Remuneration (other than pensions) pand to that Contracting Governments to any individual for services rendered to that Contracting Governments to any individual for services rendered to that Contracting Governments to any individual for services rendered to that Contracting Governments to any individual for services rendered to that Contracting Governments to any individual for services rendered to that Contracting Governments to any individual for services rendered to that Contracting Governments to any individual for services rendered to that Contracting Governments to any individual for services rendered to that Contracting Governments to any individual for services rendered to that Contracting Governments to any individual for services rendered to that Contracting Governments to any individual for services rendered to that Contracting Governments to any individual for services rendered to that Contracting Governments to any individual for services rendered to the contracting Governments to any individual for services rendered to the contracting Government of governments of go Governments to any individual for services rendered to the exempt from tax in ment in the discharge of governmental functions shall be exempt from tax in ment in the discharge of governmental functions shat if the individual is not the territory of the other Contracting Government if the individual is not the territory or is ordinarily resident in that territory or the territory of the other Contracting dovinarily resident in that territory or is ordinarily resident in the second ordinarily reside solely for the purpose of rendering those services.
- y for the purpose of felicities (2) The provisions of this Article shall not apply to payments in respect (2) The provisions of this Article shall het appear business carried on by of services rendered in connection with any trade or business carried on by either of the Contracting Governments for purposes of profit.

ARTICLE VIII

(1) An individual who is a resident of New Zealand shall be exempt from (1) An individual who is a resident of the control of personal (including procanadian tax on profits or remuneration in respect of personal (including procanadian tax on profermed within Canada in any taxation year if fessional) services performed within Canada in any taxation year if onal) services performed within Canada for a period or periods not exceeding in (a) he is present within Canada for a period or periods not exceeding in

- the aggregate 183 days during that year, and the aggregate 183 days daths (b) the services are performed for or on behalf of a person resident in New
- (c) the profits or remuneration are subject to New Zealand tax.