

3. This Article shall not apply to payments in respect of services rendered in connection with a trade or business.

ARTICLE X.

1. Subject to Articles IX, XI and XII, remuneration for personal (including professional) service received by a resident of one of the Contracting States shall not be subject to the tax of the other Contracting State unless the services are performed in that other Contracting State. If the services are so performed, such remuneration as is derived therefrom may be taxed in that other Contracting State. The services performed aboard a ship or aircraft operated by an enterprise of one of the Contracting States shall be deemed to be performed in that Contracting State.

2. Notwithstanding paragraph 1, remuneration received by a resident of one of the Contracting States for personal (including professional) services performed in the other Contracting State shall be exempt from the tax of that other Contracting State in any calendar year, if

- (a) he is present within that other Contracting State for a period or periods not exceeding in the aggregate 183 days during that year,
- (b) the services are performed for or on behalf of a resident of the first-mentioned Contracting State, and
- (c) the remuneration is not borne by a permanent establishment which the payer of the remuneration has in that other Contracting State.

3. Paragraph 2 shall not apply to the remuneration received by public entertainers such as theatre, motion picture, radio or television artists, musicians and professional athletes.

ARTICLE XI.

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 Contracting State and who is or was immediately before visiting that Contracting State a resident of the other Contracting State shall not be taxed by the first-mentioned Contracting State on the remuneration received for that teaching.

ARTICLE XII.

Payments which a student or business apprentice who is or was formerly a resident of one of the Contracting States and who is present in the other Contracting State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed by that other Contracting State, provided that such payments are made to him from outside that other Contracting State.

ARTICLE XIII.

1. Subject to the laws of Japan regarding the allowance as a credit against Japanese tax of tax payable in any country other than Japan, Canadian tax payable, whether directly or by withholding at the source, under the laws of Canada and in accordance with this Convention, shall be allowed as a credit against Japanese tax.

2. Subject to the laws of Canada regarding the allowance as a credit against Canadian tax of tax payable in any country other than Canada, Japanese tax payable, whether directly or by withholding at the source, under the laws of Japan and in accordance with this Convention, shall be allowed as a credit against Canadian tax.