

subjected to tax only in that territory unless he has a fixed base regularly available to him in the other territory for the purpose of performing his activities. If he has such a fixed base, such part of that income as is attributable to that base may be taxed in that other territory.

2. Subject to the provisions of Articles IX, XII and XIII, salaries, wages and other similar remuneration derived by a resident of one of the territories in respect of an employment shall be subjected to tax only in that territory unless the employment is exercised in the other territory. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other territory.

3. Notwithstanding the provisions of paragraph 2, remuneration derived by a resident of one of the territories in respect of an employment exercised in the other territory shall be subjected to tax only in the first-mentioned territory if:

- (a) the recipient is present in the other territory for a period or periods not exceeding in the aggregate 183 days in the Canadian taxation year or the Irish year of assessment concerned, as the case may be, and
- (b) the remuneration is paid by or on behalf of an employer who is not a resident of the other territory, and
- (c) the remuneration is not deducted from the profits of a permanent establishment or a fixed base which the employer has in the other territory.

4. Notwithstanding the preceding provisions of this Article, remuneration in respect of an employment exercised aboard a ship or aircraft in international traffic may be taxed in the territory in which is situated the place of effective management of the enterprise operating the ship or aircraft.

5. Notwithstanding anything contained in this Agreement, income derived by public entertainers, such as theatre, motion picture, radio or television artists, and musicians, and by athletes, from their personal activities as such may be taxed in the territory in which these activities are exercised.

ARTICLE XI.

1. Any pension or annuity derived from sources within Canada by an individual who is a resident of Ireland shall be exempt from Canadian tax.

2. Any pension or annuity derived from sources within Ireland by an individual who is a resident of Canada shall be exempt from Irish tax.

3. The term "pension" means periodic payments made in consideration of past services.

4. 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 return for adequate and full consideration in money or money's worth.

ARTICLE XII.

An individual from one of the territories who receives remuneration for carrying out advanced study (including research) or for teaching during a period of temporary residence not exceeding two years at a university, college, recognized research institute or other establishment for higher education in the other territory shall be exempt from tax in that other territory in respect of that remuneration.