

2. Notwithstanding the provisions of the foregoing paragraph, the Canadian tax on dividends paid to a company which is a resident of Ireland by a company resident in Canada, more than 50 per cent of whose shares which have under all circumstances full voting rights are owned by the former company, shall not exceed 5 per cent.

3. Income (other than income from carrying on business in Ireland or from performing duties in Ireland) derived from sources within Ireland by an individual who is a resident of Canada shall be exempt from Irish surtax.

ARTICLE VII

Copyright royalties and other like payments made in respect of the production or reproduction of any literary, dramatic, musical or artistic work (but not including rents or royalties in respect of motion picture films) and derived from sources within one of the territories by a resident of the other territory shall be exempt from tax in that first-mentioned territory.

ARTICLE VIII

1. Remuneration (other than pensions) paid by one of the Contracting Governments to any individual for services rendered to that Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Contracting Government if the individual is not ordinarily resident in that territory or is ordinarily resident in that territory solely for the purpose of rendering those services.

2. The provisions of this Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the Contracting Governments for purposes of profit.

ARTICLE IX

1. A resident of Ireland shall be exempt from Canadian tax upon compensation for personal (including professional) services performed during the taxation year within Canada if he is present therein for a period or periods not exceeding a total of 183 days during the taxation year and either of the following conditions is met:

- (a) His compensation is received for such personal services performed as an officer or employee of a resident of Ireland, or
- (b) His compensation received for such personal services does not exceed \$5,000.

2. The provisions of paragraph 1 of this Article shall apply, *mutatis mutandis*, to a resident of Canada with respect to compensation for such personal services performed in Ireland.

ARTICLE X

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 "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.