

(3) The provisions of this Article shall not apply to the profits or remuneration of persons who are not bona fide employees of a principal: Provided that if that principal is a company, the provisions of this Article shall not apply if the person to whom the profits or remuneration accrued or by whom those profits or remuneration were received is, either directly or indirectly, interested in the management, control and profits of that company.

#### ARTICLE VII

The remuneration derived by a professor or teacher who is ordinarily resident in one of the territories, 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.

#### ARTICLE VIII

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 IX

(1) Subject to the provisions of the law of Canada regarding the deduction from tax payable in Canada of tax payable in a territory outside Canada, Union tax payable in respect of income from sources within the Union shall be deducted from any Canadian tax payable in respect of that income.

(2) Where Canadian tax is payable in respect of profits derived from sources within Canada by a person ordinarily resident in the Union, the Union shall either impose no tax on such profits or, subject to such provision (which shall not effect the general principal hereof) as may be enacted in the Union, shall allow the Canadian tax as a credit against any Union tax payable in respect of such profits.

(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 profits from sources within that territory, and the services of an individual whose services are wholly or mainly performed in aircraft or other transport vehicles operated by a resident of one of the territories shall be deemed to be performed in that territory.

#### ARTICLE X

(1) The Taxation Authorities of the Contracting Governments shall on request exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of this Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of this Agreement. Any information so