

(b) his compensation received for such personal services does not exceed \$3,000.

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 Finland.

3. The provisions of this Article shall not apply to the compensation of public entertainers such as musicians, stage, motion picture, radio or television artists, professional athletes and the organizers of entertainments.

Article X

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

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

Article XI

A professor or teacher who temporarily visits one of the territories for the purpose of teaching for a period not exceeding two years at a university, college, school or other educational institution in that territory, and who was resident in the other territory immediately prior to his appointment shall be exempted from tax on his remuneration for such teaching for such period by the territory in which he is visiting.

Article XII

A student or business apprentice from one of the territories who is receiving full-time education and training in the other territory shall be exempt from tax in that other territory on payments made to him for the purposes of his maintenance, education or training, by persons in the first-mentioned territory or by a political subdivision or the government of the first-mentioned territory or by an inter-governmental organization.

Article XIII

1. Finland agrees to allow as a deduction from Finnish tax on any income derived from sources within Canada that is subject to tax in Finland the amount of Canadian tax payable in respect of that income, provided that the deduction shall not exceed the proportion of the Finnish tax that the income from Canada that is subject to Finnish and Canadian tax bears to the total income subject to Finnish tax.

2. Canada agrees to allow as a deduction from Canadian tax on any income derived from sources within Finland that is subject to tax in Canada the amount of Finnish tax payable in respect of that income, provided that the deduction shall not exceed the proportion of the Canadian tax that the income from Finland that is subject to Canadian and Finnish tax bears to the total income subject to Canadian tax.

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