

## ARTICLE II

1. The producers, writers and directors of the co-productions, as well as technicians, performers and other production personnel participating in the production, must be citizens of Canada or New Zealand, or permanent residents of Canada or permanent residents of New Zealand.

2. The term "permanent residents of Canada" has the same meaning as in the provisions of the Canada Income Tax Regulations relating to certified productions, as they may be amended from time to time.

3. Subject to Article IV, the term "permanent residents of New Zealand" means persons who are entitled in accordance with New Zealand law from time to time in force to be in New Zealand indefinitely.

4. Should the co-production so require, the participation of one (1) performer other than those provided for in the first paragraph may be permitted, subject to approval by the competent authorities of both countries.

## ARTICLE III

1. Subject to their legislation and regulations in force, the Parties shall facilitate the entry into and temporary residence in their respective territories of citizens of permanent residents of the other Party for the purpose of making a co-production.

2. The Parties shall in accordance with national legislation permit the temporary entry and re-export of equipment necessary for a co-production.

## ARTICLE IV

Notwithstanding any other provision in this Agreement, for the purposes of taxation, the legislation and regulations in force in each of the two countries shall apply, subject to the provisions of the Convention between the Government of Canada and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income which entered into force on May 29, 1981.

## ARTICLE V

There shall be a Joint Commission composed of representatives of the Parties to review as necessary the implementation of this Agreement. The Joint Commission may meet at any time at the request of either Party on any matter affecting the operation or implementation of this Agreement.

## ARTICLE VI

This Agreement shall not preclude the making of contracts or arrangements outside the scope of this Agreement for film or video productions or co-productions.