## 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 who is liable to tax in that other territory in respect thereof and not engaged in trade or business in the first-mentioned territory through a permanent establishment situated therein, 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 Contracting 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 continuously resident in that ordinarily resident in that territory or is ordinarily resident in that territory

solely for the purpose of rendering those services.

(2) Any pension paid by one of the Contracting Governments to and industries to an in individual for services rendered to that Contracting Government in the discharge of governmental functions shall be exempt from tax in the territory of the other Contracting Covernment if investigations and the contracting Covernment is investigated by the contracting Covernment in the discussion of the other contracting Covernment is investigated by the contracting Covernment in the discussion of the other covernment in the discussion of the other covernment in the discussion of the other covernment in the discussion of the covernment in the covernment in the discussion of the covernment in the covernment in the covernment in the covernment i Contracting Government, if immediately prior to the cessation of those services the remuneration therefore was a serviced to the contraction of the services and the remuneration therefore was a serviced to the contraction of the services and the remuneration therefore was a serviced to the contraction of the services and the services are the services are the services and the services are the services and the services are the se the remuneration therefor was exempt from tax in that territory, whether under paragraph (1) of this Article or otherwise, or would have been exempt under that paragraph if the present Agreement of the present Agreement and the present Agreement and the present Agreement and the present are the present as a second of the present and the present are the present as a second of the present as a se that paragraph if the present Agreement had been in force at the time when the remuneration was paid.

(3) The provisions of this Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on either of the Contracting Convention of the Contracti

either of the Contracting Governments for purposes of profit.

## ARTICLE IX

(1) An individual who is a resident of the United Kingdom shall be exemple Canadian tax on profits or resident of the United Kingdom shall be exemple. from Canadian tax on profits or remuneration in respect of personal (including professional) services performed with a professional) services performed within Canada in any taxation year if-

(a) he is present within Canada for a period or periods not exceeding the aggregate 183 days during that was a period or periods not exceeding

in the aggregate 183 days during that year, and

(b) the services are performed for or on behalf of a person resident in United Kingdom, and the United Kingdom, and

(c) the profits or remuneration are subject to United Kingdom tax.

- (2) An individual who is a resident of Canada shall be exempt from United gdom tax on profits or remuneration in Kingdom tax on profits or remuneration in respect of personal (including professional) services performed within the United Transfer of personal (including professional) professional) services performed within the United Kingdom in any year assessment if—
  - (a) he is present within the United Kingdom for a period or periods not exceeding in the aggregate 183 days during that year, and

(b) the services are performed for or on behalf of a person resident in ada, and

Canada, and

- (c) the profits or remuneration are subject to Canadian tax.
- (3) The provisions of this Article shall not apply to the profits or remuneration of public entertainers such as stage motion and the profits of remunerations. tion of public entertainers such as stage, motion picture or radio artists, musicianis and athletes.