

ARTICLE VIII.

1. An individual who is an Australian resident shall be exempt from Canadian tax on remuneration or other income received, in respect of personal (including professional) services performed in Canada, on or after the effective date of this Agreement if

- (a) during the taxation year in which the services are performed he is present in Canada for a period or periods not exceeding in the aggregate 183 days; and
- (b) the services are performed for or on behalf of an Australian resident.

2. An individual who is a Canadian resident shall be exempt from Australian tax on remuneration or other income received, in respect of personal (including professional) services performed in Australia, on or after the effective date of this Agreement if

- (a) during the year of income in which the services are performed he is present in Australia for a period or periods not exceeding in the aggregate 183 days; and
- (b) the services are performed for or on behalf of a Canadian resident.

3. The provisions of this Article shall not apply to the remuneration or other income of public entertainers such as stage, motion picture, radio or television artists and musicians, or of athletes.

ARTICLE IX.

Royalties (not being royalties in relation to motion picture films or the reproduction by any means of images or sound produced directly or indirectly from films) for the use, production or reproduction of, or for the privilege of using, producing or reproducing, a literary, dramatic, musical or artistic work in which copyright subsists, being royalties derived from sources within one of the Contracting States by a resident of the other Contracting State not engaged in trade or business in the former Contracting State through a permanent establishment in that Contracting State, shall be exempt from tax by the former Contracting State.

ARTICLE X.

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

2. Remuneration (other than pensions) paid by the Government of Canada or of any Province of Canada to any individual for services rendered to that Government in the discharge of governmental functions shall be exempt from Australian tax if the individual is not a resident of Australia or is resident in Australia solely for the purpose of rendering those services.

3. The provisions of this Article shall not apply to payments in respect of services rendered in connection with a trade or business carried on by a Government.