

2. The term "remuneration" in the first paragraph of this article includes periodical payments made in consideration of special merits.

3. The provisions of the paragraphs 1 and 2 of this article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the States or of a political subdivision thereof for purposes of profit.

ARTICLE XV.

A professor or teacher from one of the States who receives remuneration for teaching, during a period of temporary residence not exceeding two years, at a university or other establishment for further education in the other State, shall be exempt from tax in that other State in respect of that remuneration.

ARTICLE XVI.

A student or apprentice from one of the States who is receiving full-time education or training in the other State shall be exempt from tax in that other State on payments received by him from abroad for the purposes of his maintenance, education or training.

ARTICLE XVII.

The items of income not mentioned in the foregoing articles of this Convention shall be subject to tax only in that State, of which the taxpayer is considered to be a resident.

ARTICLE XVIII.

1. Each of the States, when imposing tax on its residents may include in the basis upon which such taxes are imposed the items of income, which according to the provisions of the present Convention may be taxed by the other State.

2. Without prejudice to the application of the provisions concerning the compensation of losses in the unilateral regulations for the avoiding of double taxation the Netherlands shall allow a deduction from the amount of tax computed in conformity with the first paragraph of this article equal to such part of that tax which bears the same proportion to the aforesaid tax as the amount of the income which is taxable in Canada according to the articles III, IV, V, X, XI and XIV of this Convention bears to the amount of income, which forms the basis meant in the first paragraph of this article.

3. As far as may be in accordance with the provisions of the Income Tax Act Canada agrees to allow as a deduction from Canadian tax on any income derived from sources within the Netherlands the appropriate amount of Netherlands tax paid thereon.

ARTICLE XIX.

1. The competent authorities of the States will upon request exchange information of a fiscal nature which, is available, to them under their own legislation and which would be useful to assure the regular assessment and collection of the taxes referred to in this Convention, as well as the application with respect to these taxes of the legal provisions relative to the prevention of fiscal fraud. The information so exchanged shall retain its secret nature and shall not be disclosed to persons other than those charged with assessment and collection of the taxes referred to in this Convention.