

Article VI

1. The rate of Canadian tax on dividends, interest, rents, or royalties derived from sources within Canada by a resident of Finland shall not exceed 15 per cent unless such income is attributable to a permanent establishment in Canada maintained by such resident of Finland.

2. Notwithstanding paragraph 1, the rate of Canadian tax on dividends paid to a company which is a resident of Finland by a company resident in Canada, more than 50 per cent of whose shares which have under all circumstances full voting rights are owned by the former company, shall not exceed 5 per cent.

3. The rate of Finnish tax on dividends, interest, rents or royalties derived from sources within Finland by a resident of Canada shall not exceed 15 per cent unless such income is attributable to a permanent establishment in Finland maintained by such resident of Canada.

4. Notwithstanding paragraph 3, the rate of Finnish tax on dividends paid to a company which is a resident of Canada by a company resident in Finland, more than 50 per cent of whose shares which have under all circumstances full voting rights are owned by the former company, shall not exceed 5 per cent.

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 shall be exempt from tax in that first-mentioned territory.

Article VIII

1. Remuneration (other than pensions) paid by the Government of Finland, any political subdivision of Finland, or any government institution in Finland, to any individual for services rendered to that Government, subdivision or institution in the discharge of government 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 or any government institution in Canada to any individual for services rendered to that Government, or institution, in the discharge of government functions shall be exempt from Finnish tax if the individual is not a resident of Finland or is resident in Finland 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, any political subdivision or government institution.

Article IX

A resident of Finland shall be exempt from Canadian tax upon compensation for personal (including professional) services performed during the taxation year within Canada if he is present therein for a period or periods not exceeding a total of 183 days during the taxation year and either of the following conditions is met:

- (a) his compensation is received for such services performed for or on behalf of a resident of Finland, or