

(2) The provisions 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 Contracting Governments for purposes of profit.

ARTICLE VIII

(1) An individual who is a resident of New Zealand shall be exempt from Canadian tax on profits or remuneration in respect of personal (including professional) services performed within Canada in any taxation year if—

(a) He is present within Canada 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 New Zealand, and

(c) The profits or remuneration are subject to New Zealand tax.

(2) An individual who is a resident of Canada shall be exempt from New Zealand tax on profits or remuneration in respect of personal (including professional) services performed within New Zealand in any income year if—

(a) He is present within New Zealand 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 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 picture or radio artists, musicians and athletes.

ARTICLE IX

(1) Any pension or annuity, derived from sources within Canada by an individual who is a resident of New Zealand and subject to New Zealand tax in respect thereof, shall be exempt from Canadian tax.

(2) Any pension or annuity, derived from sources within New Zealand by an individual who is a resident of Canada and subject to Canadian tax in respect thereof, shall be exempt from New Zealand tax.

(3) The term “annuity” means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in consideration of money paid.