

ARTICLE X

A professor or teacher from one of the territories who receives remuneration for teaching, during a period of temporary residence not exceeding two years, at a university, college, school or other educational institution in the other territory, shall be exempt from tax in that other territory in respect of that remuneration.

ARTICLE XI

A student or business or trade apprentice from one of the territories who is receiving full-time education or training in the other territory shall be exempt from tax in that other territory on payments made to him by persons in the first-mentioned territory for the purposes of his maintenance, education or training.

ARTICLE XII

Income of a person who is a resident of Canada (other than dividends paid by a company resident in New Zealand) which is exempt from New Zealand tax under any provision of the present Agreement shall not be included in that person's total income for the purposes of determining the amount of any New Zealand tax payable in respect of income of that person which is assessable to New Zealand tax.

ARTICLE XIII

(1) Subject to any provisions of the law of New Zealand regarding the allowance as a credit against New Zealand tax of tax payable in a territory outside New Zealand, Canadian tax payable in respect of income from sources within Canada shall be allowed as a credit against any New Zealand tax (other than social security charge) payable in respect of that income.

(2) Subject to the provisions of the law of Canada regarding the deduction from tax payable in Canada of tax in a territory outside Canada, New Zealand tax payable in respect of income from sources within New Zealand shall be deducted from any Canadian tax payable in respect of that income. Where such income is a dividend paid by a company resident in New Zealand to a company resident in Canada which owns 50% or more of the share capital of the New Zealand resident company, the New Zealand tax payable by the New Zealand resident company shall be deducted from any Canadian tax payable in respect of that income.

(3) For the purposes of this Article, profits or remuneration for personal (including professional) services performed in one of the territories shall be deemed to be income from sources within that territory, and the services of an individual whose services are wholly or mainly performed in ships or aircraft operated by a resident of one of the territories shall be deemed to be performed in that territory.