

ARTICLE VIII

(1) Rentals in respect of motion picture films derived from sources within the territory of one of the Contracting Governments by a resident of the territory of the other Contracting Government who is not engaged in trade or business through a permanent establishment in the former territory shall be exempt from tax by the former Government.

(2) The provisions of this Article shall not be construed to affect the New Zealand film hire tax or the income-tax imposed by New Zealand on income which is taxable under New Zealand law and which is derived by any person from the business of renting motion picture films.

ARTICLE IX

(1) An individual who is a resident of the United States 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 the United States.

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

(a) He is present within the United States 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.

(3) For the purposes of this Article a corporation of one Contracting Government shall not be deemed to be a resident of the territory of the other Contracting Government even though it has a permanent establishment in that territory.

(4) 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 X

(1) Remuneration, wages or salary (other than pensions) paid by the Government of the United States for services rendered to the United States in the discharge of governmental functions to an individual who is a citizen of the United States or who is ordinarily resident in New Zealand solely for the purpose of rendering such services shall be exempt from New Zealand tax.