6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties, having regard to what they are paid for, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

Article 13
ALIENATION OF PROPERTY

1. Income, profits or gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other Contracting State.

2. Income, profits or gains derived by a resident of a Contracting State from the alienation of shares or interests in a company, partnership or trust deriving at least 50 per cent of the value of its property directly or indirectly from immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other Contracting State, unless the relevant class of the shares or the interests is traded on a recognised stock exchange specified in subparagraph (c) of paragraph 6 of Article 22 and the resident and persons related or connected to that resident own in the aggregate 5 per cent or less of that class of the shares or the interests.

3. Where

(a) the Government of Japan (including the Deposit Insurance Corporation of Japan) provides, pursuant to the laws of Japan concerning failure resolution involving imminent insolvency of financial institutions, substantial financial assistance to a financial institution that is a resident of Japan; and

(b) a resident of New Zealand acquires shares in the financial institution from the Government of Japan,

gains derived by the resident of New Zealand from the alienation of such shares may be taxed in Japan, provided that the alienation is made within five years from the first date on which such financial assistance was provided.

4. Income, profits or gains from the alienation of any property, other than immovable property, forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State, including such income, profits or gains from the alienation of such a permanent establishment (alone or with the whole enterprise), may be taxed in that other Contracting State.

5. Income, profits or gains derived by an enterprise of a Contracting State from the alienation of ships or aircraft operated by that enterprise in international traffic, or any property, other than immovable property, pertaining to the operation of such ships or aircraft shall be taxable only in that Contracting State.

6. Income, profit or gains from the alienation of any property other than that referred to in the preceding paragraphs of this Article shall be taxable only in the Contracting State of which the alienator is a resident.

Article 14
INCOME FROM EMPLOYMENT

1. Subject to the provisions of Articles 15, 17 and 18, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that Contracting State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other Contracting State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned Contracting State if:

(a) the recipient is present in that other Contracting State for a period or periods not exceeding in the aggregate 183 days in any twelve month period commencing or ending in the taxable year concerned, and

(b) the remuneration is paid by, or on behalf of, an employer who is not a resident of that other Contracting State, and

(c) the remuneration is not borne by a permanent establishment which the employer has in that other Contracting State.