3. Where, by reason of a special relationship between the resident referred to in paragraph 1 and the payer or between both of them and some other person, the amount of other income exceeds the amount which would have been agreed upon between them 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 other income shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

4. A resident of a Contracting State shall not be considered the beneficial owner of the other income arising in the other Contracting State in respect of the right or property if such other income would not have been paid to the resident unless the resident paid other income in respect of the same right or property to a person:

(a) that is not entitled to benefits with respect to other income arising in that other Contracting State which are equivalent to, or more favourable than, those available under this Convention to a resident of the first-mentioned Contracting State; and

(b) that is not a resident of either Contracting State."

Article 15

The following new Article shall be inserted immediately after Article 22 of the Convention:

"Article 22A

1. Except as otherwise provided in this Article, a resident of a Contracting State that derives income described in paragraph 3 of Article 10, subparagraph (c), (d) or (e) of paragraph 3 of Article 11, Article 12, paragraph 6 of Article 13 or Article 22 from the other Contracting State shall be entitled to the benefits granted for a taxable year by the provisions of those subparagraphs, paragraphs or Articles only if such resident is a qualified person as defined in paragraph 2 and satisfies any other specified conditions in those subparagraphs, paragraphs or Articles for the obtaining of such benefits.

2. A resident of a Contracting State is a qualified person for a taxable year only if such resident is either:

(a) an individual;

(b) a qualified governmental entity;

(c) a company, if its principal class of shares is listed or registered on a recognised stock exchange specified in clause (i) or (ii) of subparagraph (c) of paragraph 8 and is regularly traded on one or more recognised stock exchanges;

(d) a bank, an insurance company or a securities dealer that is established and regulated as such under the laws of the Contracting State of which it is a resident;

(e) a person described in subparagraph (b) or (c) of paragraph 1 of Article 4, provided that in the case of a person described in subparagraph (b) of that paragraph as of the end of the prior taxable year more than 50 per cent of the person's beneficiaries, members or participants are individuals who are residents of either Contracting State; or

(f) a person other than an individual, if residents of either Contracting State that are qualified persons by reason of subparagraph (a), (b), (c), (d) or (e) of this paragraph own, directly or indirectly, shares or other beneficial interests representing at least 50 per cent of the capital or of the voting power of the person.

3. Notwithstanding that a company that is a resident of a Contracting State may not be a qualified person, that resident shall be entitled to the benefits granted by the provisions of paragraph 3 of Article 10, subparagraph (c), (d) or (e) of paragraph 3 of Article 11, Article 12, paragraph 6 of Article 13 or Article 22 with respect to an item of income described in those subparagraphs, paragraphs or Articles derived from the other Contracting State if that resident satisfies any other specified conditions in those subparagraphs, paragraphs or Articles for the obtaining of such benefits and shares representing at least 75 per cent of the capital or of the voting power of the company are owned, directly or indirectly, by seven or fewer persons who are equivalent beneficiaries.