Article 20
OTHER INCOME

1. Items of income beneficially owned by a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Convention (hereinafter referred to as "other income" in this Article) shall be taxable only in that Contracting State.

2. The provisions of paragraph 1 shall not apply to other income, other than income from immovable property as defined in paragraph 2 of Article 6, if the beneficial owner of such other income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein and the right or property in respect of which the other income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

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 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 the 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 21
LIMITATION ON BENEFITS

1. Except as otherwise provided in this Article, a resident of a Contracting State that derives income from the other Contracting State described in paragraph 3 of Article 10, paragraph 3 of Article 11 or Article 12, 13 or 20 shall be entitled to the benefits granted for a taxable year by the provisions of those paragraphs or Articles only if such resident is a qualified person as defined in paragraph 2 and satisfies any other specified conditions in those 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) the Government of a Contracting State, any political subdivision or local authority thereof, the Bank of Japan, the Central Bank of the Netherlands or a person that is owned, directly or indirectly, by the Government of a Contracting State or a political subdivision or local authority thereof;

c) a company, if the principal class of its shares is listed or registered on a recognised stock exchange and is regularly traded on one or more recognised stock exchanges, provided that, if the shares are listed or registered on a recognised stock exchange specified in clause (iii) or (iv) of subparagraph c) of paragraph 8, the primary place of management and control of the company is in the Contracting State of which it is a resident;

d) a person that is either:

(i) a person as 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:

(aa) 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