Article 20
SILENT PARTNERSHIP

Notwithstanding any other provisions of this Convention, any income and gains derived by a silent partner in respect of a silent partnership (Tokumei Kumiai) contract or other similar contract may be taxed in the Contracting State in which such income and gains arise and according to the laws of that Contracting State.

Article 21
OTHER INCOME

1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Convention shall be taxable only in that Contracting State.

2. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such 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 income is paid is effectively connected with such permanent establishment. In such case the provisions of Article 7 shall apply.

3. Notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State not dealt with in the foregoing Articles of this Convention and arising in the other Contracting State may also be taxed in that other Contracting State.

Article 22
LIMITATION ON BENEFITS

1. Except as otherwise provided in this Article, a resident of a Contracting State that derives income described in paragraph 3 of Article 11 or Article 13 from the other Contracting State 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) 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 6 and is regularly traded on one or more recognised stock exchanges;

(d) a pension fund, provided that as of the end of the prior taxable year more than 50 per cent of its beneficiaries, members or participants are individuals who are residents of either Contracting State;

(e) an organisation established under the law of that Contracting State and operated exclusively for a religious, charitable, educational, scientific, artistic, cultural or public purposes, provided that all or part of its income may be exempt from tax under the domestic law of that 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, at least 50 per cent of the voting power or other beneficial interests of the person.

3. Where the provisions of subparagraph (f) of paragraph 2 apply:

(a) in respect of taxation by withholding at source, a resident of a Contracting State shall be considered to satisfy the conditions described in that subparagraph for the taxable year in which payment of an item of income is made if such resident satisfies those conditions during the twelve month period preceding the date of the payment;

(b) in all other cases, a resident of a Contracting State shall be considered to satisfy the conditions described in that subparagraph for a taxable year if such resident satisfies those conditions on at least half the days of the taxable year.