6. A resident of a Contracting State that is neither a qualified person nor entitled under paragraph 3 or 5 to the benefits granted by the provisions of paragraph 3 of Article 10 or of Article 11 or 12 with respect to an item of income described in that paragraph or those Articles shall, nevertheless, be granted such benefits if the competent authority of the other Contracting State determines, in accordance with its domestic law or administrative practice, that the establishment, acquisition or maintenance of such resident and the conduct of its operations are considered as not having the obtaining of such benefits as one of the principal purposes.

7. For the purposes of this Article:

(a) the term "shares" shall include depository receipts thereof;

(b) the term "principal class of shares" means the class or classes of shares of a company which represent a majority of the voting power of the company;

(c) the term "recognized stock exchange" means:

(i) any stock exchange established under the terms of the Financial Instruments and Exchange Law (Law No. 25 of 1948) of Japan;

(ii) the OMX NASDAQ Stockholm Stock Exchange (Stockholmsbörsen), the Nordic Growth Market, and any other stock exchange subject to regulation by the Swedish Financial Supervisory Authority;

(iii) the Irish Stock Exchange and the stock exchanges of Amsterdam, Brussels, Copenhagen, Dusseldorf, Frankfurt, Hamburg, Helsinki, Hong Kong, London, Madrid, Milan, New York, Oslo, Paris, Reykjavik, Riga, Seoul, Shanghai, Singapore, Sydney, Tallinn, Toronto, Vienna, Vilnius, and Zurich, and the NASDAQ System; and

(iv) any other stock exchange which the competent authorities of the Contracting States agree to recognize for the purposes of this Article;

(d) the term "pension fund" means any person that:

(i) is established under the laws of a Contracting State;

(ii) is operated principally to administer or provide pensions, retirement benefits or other similar remuneration or to earn income for the benefit of other pension funds; and

(iii) is exempt from tax in that Contracting State with respect to income derived from the activities described in clause (ii); and

(e) the term "equivalent beneficiary" means:

(i) a resident of a state that has a convention for the avoidance of double taxation and the prevention of fiscal evasion between that state and the Contracting State from which the benefits of this Convention are claimed such that:

(aa) that convention contains provisions for effective exchange of information;

(bb) that resident is a qualified person under the limitation on benefits provisions in that convention or, when there are no such provisions in that convention, would be a qualified person when that convention is read as including provisions corresponding to paragraph 2; and