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 (in the case of Japan, Tokumei Kumiai) contract or another 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 beneficially owned by 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 referred to in Article 6, if the beneficial owner 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. 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 the income referred to in paragraph 1 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 income shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Convention.

ARTICLE 22
ENTITLEMENT TO BENEFITS

1. A resident of a Contracting State shall be entitled to benefits granted by the provisions of paragraph 3 of Article 10 or subparagraph (b) of paragraph 3 of Article 11 if such resident is a qualified person as defined in paragraph 2.

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

(a) an individual;

(b) the Government of that Contracting State, any political subdivision or local authority thereof, or the central bank thereof;

(c) a company, provided that its principal class of shares is regularly traded on one or more recognised stock exchanges;

(d) a pension fund, provided that, at the beginning of the taxable year for which the claim to the benefit is made, at least 50 per cent of its beneficiaries, members or participants are individuals who are residents of either Contracting State; or

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

3. A resident of a Contracting State shall be entitled to a benefit granted by the provisions of paragraph 3 of Article 10 or subparagraph (b) of paragraph 3 of Article 11 with respect to an item of income described in that paragraph or subparagraph if:

(a) in the case of a pension fund, at the beginning of the taxable year for which the claim to the benefit is made, at least 75 per cent of its beneficiaries, members or participants are individuals who are equivalent beneficiaries; or

(b) in all other cases, persons that are equivalent beneficiaries own, directly or indirectly, at least 75 per cent of the voting power or other beneficial interests of that resident.

4. For the purposes of applying the provisions of subparagraph (e) of paragraph 2 and subparagraph (b) of paragraph 3, a resident of a Contracting State shall be considered to satisfy the conditions described in those subparagraphs only if such resident satisfies those conditions during the twelve month period including the date of the payment (in the case of dividends, the date on which entitlement to the dividends is determined).