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 as defined in paragraph 2 of 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. Except as otherwise provided in this Article, a resident of a Contracting State shall be entitled to the benefits granted by the provisions of paragraph 3 of Article 10, paragraph 3 of Article 11 or paragraph 1 of Article 12 only 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, if its principal class of shares 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 that Contracting State;

(e) a pension fund, provided that as of the beginning of the taxable period in which the claim to the benefit is made:

(i) more than 50 per cent of the beneficiaries, members or participants of the pension fund are individuals who are residents of either Contracting State; or

(ii) more than 75 per cent of the contributions made to the pension fund is derived from residents of either Contracting State which are qualified persons;

(f) an organisation established under the laws of that Contracting State and operated exclusively for a religious, charitable, educational, scientific, artistic, cultural or public purpose, only if the tax laws of that Contracting State provide that all or part of its income is exempted from tax or that such person is only subjected to tax with respect to some types of income; or

(g) a person other than an individual, if residents of either Contracting State that are qualified persons by reason of either of subparagraphs (a) to (f) 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, paragraph 3 of Article 11 or paragraph 1 of Article 12 with respect to an item of income described in the respective paragraph if 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 (g) of paragraph 2 and paragraph 3, a resident of a Contracting State shall be considered to satisfy the conditions described in that subparagraph or paragraph only if such resident satisfies those conditions during the twelve month period preceding the date of the payment (or, in the case of dividends, the date on which entitlement to the dividends is determined).