

8. With reference to Article 11, paragraph 3 (a), enterprises are considered associated where one of the enterprises is related to, or controlled or managed by the other enterprise. For the purpose of this provision, an enterprise is related to another enterprise if more than 50 per cent of the voting shares belongs to the other enterprise, to persons with whom the other enterprise is associated within the meaning of Article 9, paragraph (a) or (b), or to the other enterprise and persons so associated with it.
9. With reference to income taxable in accordance with Article 18, paragraph 1,
 - (a) the rate of Canadian tax charged on periodic pension payments derived from sources within Canada shall not exceed the lesser of:
 - (i) 15 per cent of the gross amount of the payment, and
 - (ii) the rate determined by reference to the amount of tax that the recipient of the payment would otherwise be required to pay for the year on the total amount of the periodic pension payments received by him in the year, if he were resident in Canada;
 - (b) German tax shall be levied on pensions derived from sources within the Federal Republic of Germany only if they are paid by the Federal Republic of Germany, a "Land", a political subdivision or a local authority thereof.
10. With reference to Article 18, paragraph 2, the rate of tax charged by a Contracting State on annuities derived from sources within that State shall not exceed 15 per cent of the taxable portion of the payment. However, this limitation does not apply to lump-sum payments arising on the surrender, cancellation, redemption, sale or other alienation of an annuity, or to payments of any kind under an income-averaging annuity contract.
11. With reference to sub-paragraph (d) of paragraph of Article 18, in determining the taxable income of an individual who is a resident of the Federal Republic of Germany there shall be allowed in respect of alimony or similar allowances paid to an individual who is a resident of Canada the amount that would be allowed if that last-mentioned individual were subject to tax in the Federal Republic of Germany.
12. With reference to Article 23, paragraph 2, where a company which is a resident of the Federal Republic of Germany distributes income derived from sources within Canada paragraph 2 shall not preclude the compensatory imposition of corporation tax on such distributions in accordance with the provisions of the tax law of the Federal Republic of Germany. A resident of Canada, not subject to unlimited tax liability under the tax law of the Federal Republic of Germany, in receipt of dividends paid by a company which is a resident of the Federal Republic of Germany shall be entitled to the refund of the amount of the compensatory imposition of the corporation tax in accordance with the procedure provided in the tax law of the Federal Republic of Germany.