

- (d) to calculate the Jamaican tax in respect thereof on the basis that the recipient exercised a trade in Jamaica in that year and that his only chargeable income for the year from such trade consisted of the interest or other amounts referred to in this Article, and
- (e) to obtain a refund of the excess of the amount of tax paid over the greater of
 - (i) the amount calculated in sub-paragraph (b), or
 - (ii) the amount calculated in sub-paragraph (d).

In determining chargeable income for the purpose of this paragraph, there shall be allowed as deductions all expenses of the recipient, whether incurred in Jamaica or elsewhere, which would be deductible if the trade were exercised by an independent enterprise, so however, that any expense which consists of interest paid by the recipient to a person resident elsewhere than in Jamaica shall, for the purposes of this paragraph, be treated as if it were paid to a person resident in Jamaica.

(5) If the tax that would otherwise be imposed by Jamaica under paragraph (1) of this Article on other specified amounts paid to a person who is a resident of Canada exceeds the amount of tax that would be imposed at that time by Jamaica on those amounts if that person were a resident of any jurisdiction other than Canada, Jamaica or a member country of the Caribbean Free Trade Association the tax imposed by Jamaica shall not exceed that amount.

ARTICLE V

Income from Employment

(1) Salaries, wages and other similar remuneration derived by a resident of one of the Contracting States in respect of an employment shall be subjected to tax only in that Contracting State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

(2) Notwithstanding the provisions of paragraph (1), remuneration derived by a resident of one of the Contracting States in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

- (a) the recipient is present in the other Contracting State for a period or periods not exceeding in the aggregate 183 days in the calendar year concerned, and
- (b) the remuneration earned in the other Contracting State in the calendar year concerned does not exceed two thousand five hundred Canadian dollars (\$2,500) or its equivalent in Jamaican currency.

(3) The provisions of paragraph (2) shall not apply to remuneration derived by musicians, athletes and public entertainers, such as theatre, motion picture, radio or television artistes from their activities as such.