

**ARTICLE 29****Miscellaneous Rules**

1. With respect to income taxable in a Contracting State, the provisions of this Agreement shall not be construed to restrict in any manner any exemption, credit, allowance or other deduction accorded:
  - (a) by the laws of a Contracting State in the determination of the tax imposed by that State; or
  - (b) by any other agreement entered into by a Contracting State.
2. It is understood that nothing in the Agreement shall be construed as preventing:
  - (a) Canada from imposing a tax on amounts included in the income of a resident of Canada with respect to a partnership, trust or controlled foreign affiliate, in which that resident has an interest;
  - (b) the Federal Republic of Germany from imposing its taxes on amounts included in the income of a resident of the Federal Republic of Germany according to part 4 of the German "Aussensteuergesetz".

Where such imposition of tax gives rise to a double taxation, the competent authorities shall consult for the elimination of such double taxation according to paragraph 3 of Article 25.

3. The Agreement shall not apply to any company (nor to income derived from such company by a shareholder thereof), trust or partnership that is a resident of a Contracting State and is beneficially owned or controlled directly or indirectly by one or more persons who are not residents of that State, if the amount of the tax imposed on the income or capital of the company, trust or partnership by that State is substantially lower than the amount that would be imposed by that State if all of the shares of the capital stock of the company or all of the interests in the trust or partnership, as the case may be, were beneficially owned by one or more individuals who were residents of that State.
4. Contributions in a year in respect of services rendered in that year paid by, or on behalf of, an individual who is a resident of one of the Contracting States or who is temporarily present in that State, to a pension plan that is recognized for tax purposes in the other Contracting State shall, during a period not exceeding in the aggregate 60 months, be treated in the same way for tax purposes in the first-mentioned State as a contribution paid to a pension plan that is recognized for tax purposes in that first-mentioned State, provided that:
  - (a) such individual was contributing on a regular basis to the pension plan for a period ending immediately before the individual became a resident of or temporarily present in the first-mentioned State; and
  - (b) the competent authority of the first-mentioned State agrees that the pension plan generally corresponds to a pension plan recognized for tax purposes by that State.