

ARTICLE XXIV

Non-Discrimination

1. The nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which nationals of that other State in the same circumstances are or may be subjected.

2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favourably levied in that other State than the taxation levied on enterprises of that other State carrying on the same activities.

3. Nothing in this Agreement shall be construed so as to:

- (a) oblige a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents; or
- (b) prevent Jamaica from charging a higher rate of income tax under section 48(5) of the Income Tax Act of Jamaica on a life assurance company which is a resident of Canada than on a Jamaicanized life assurance company; or
- (c) prevent Jamaica from imposing a special tax in pursuance of its programme of economic development and which the Contracting States agree should be excluded from the provisions of this Article;

provided that any such tax as is mentioned in subparagraph (b) or (c) of this paragraph shall not be levied less favourably on a resident of Canada than on a resident of any other territory which is not a member country of the Caribbean Common Market.

4. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of a third State, are or may be subjected.

5. In this Article, the term "taxation" means taxes which are the subject of this Agreement.

ARTICLE XXV

Mutual Agreement Procedure

1. Where a resident of a Contracting State considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with this Agreement, he may, without prejudice to the remedies provided by the