

other Contracting State may not impose any tax on the dividends paid by the Company to persons who are not residents of the last-mentioned State.

(6) Paragraphs (1) to (5) of this Article shall not limit in any way the right of either Contracting State to tax its residents in accordance with its Laws.

(7) If the tax that would otherwise be imposed by Jamaica under paragraph (2) of this Article on a dividend beneficially owned by a person who is a resident of Canada exceeds the amount of tax that would be imposed at that time by Jamaica on that dividend 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 on that dividend shall not exceed the greater of (a) that amount, or (b) an amount equal to 15 per cent of the dividend.

#### ARTICLE IV

##### *Interest, Rents, etc.*

(1) The tax imposed by Jamaica on interest, annuities, royalties, rents, other annual payments or other specified amounts paid by a resident of Jamaica to a resident of Canada shall not exceed 12½ per cent of the gross amount of the payment.

For the purpose of this Article the term "other specified amounts" means payments for or in respect of the provision of industrial or commercial information or advice or management or technical services, or similar services, or facilities or hire of plant or equipment.

(2) Paragraph (1) of this Article shall not apply if the resident of Canada exercises a trade in Jamaica and the items or amounts referred to in that paragraph are included in the chargeable income of that trade for the purposes of Jamaican tax.

(3) Subject to the provisions of the law of Canada regarding the deduction from tax payable in Canada of tax paid in a territory outside Canada, tax payable under the law of Jamaica on amounts referred to in paragraph (1) shall be deducted from any Canadian tax otherwise payable in respect of that income. For the purpose of the said provisions of the law of Canada, any amount referred to in paragraph (1) on which Jamaica has imposed tax shall be deemed to be from sources in Jamaica.

(4) Where

- (a) the tax imposed by Jamaica on amounts referred to in paragraph (1) is greater than
- (b) the amount, if any, by which the deduction from Canadian tax to which the recipient is entitled under the provisions of the law of Canada referred to in paragraph (3) exceeds the amount the deduction would be if no deduction were permitted for the tax paid to Jamaica on amounts referred to in paragraph (1), the recipient shall be entitled, within 12 months from the end of the taxation year in which the payment was received;
- (c) to file a tax return in Jamaica for the year,