(c) the terms "Contracting State", "one of the Contracting States" and "the other Contracting State" mean Canada or Jamaica as the context requires;

(d) the terms "resident of Canada" and "resident of Jamaica" mean respectively any person who is resident in Canada for the purposes of Canadian tax and any person who is resident in Jamaica for the purposes of Jamaican tax;

(e) the term "person" includes any body of persons corporate or not corporate;

(f) the term "company" means any body corporate;

(g) the term "member country of the Caribbean Free Trade Association" means Anguilla, Antigua, Barbados, Dominica, Grenada, Guyana, Jamaica, Montserrat, Nevis, St. Kitts, St. Lucia, St. Vincent and Trinidad and Tobago and such other countries as may be admitted to membership of the Association and as are specified and agreed in letters exchanged between the Contracting Governments.

(2) Where by reason of the provisions of paragraph (1) (d) of this article a company incorporated in one of the Contracting States would be a resident of both Contracting States, it shall be for the purpose of this Agreement be deemed to be a resident of the Contracting State in which it is incorporated.

(3) In the application of the provisions of this Agreement by one of the Contracting States any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting State relating to the Taxes which are the subject of this Agreement.

Article III

Dividends

(1) The tax imposed by Canada on Dividends paid by a Company which is a resident of Canada and which are beneficially owned by a resident of Jamaica shall not exceed 22½ per cent of the gross amount of the dividends.

(2) The tax imposed by Jamaica on dividends paid by a company which is a resident of Jamaica and which are benefically owned by a resident of Canada shall not exceed 22½ per cent of the gross amount of the dividends.

(3) The term "dividends" in the case of Canada includes any item which under the tax law of Canada is treated as a dividend and in the case of Jamaica includes any item which under the tax law of Jamaica is treated as a distribution.

(4) Paragraphs (1) and (2) of this Article shall not apply if the beneficial owner of the dividends, being a resident of one of the Contracting States, carries on a business in the other Contracting State with which the holding by virtue of which the dividends are paid is effectively connected.

(5) Where a company which is a resident of one of the Contracting States derives profits or income from sources within the other Contracting State, the