

- (b) the software is developed for, or adapted to, the specific demands of a particular end-user; or
- (c) the payments for the acquisition of the software are measured by reference to the productivity or use of such software.

5. With reference to paragraph 3 of Article 21 of the Convention, it is understood that, where the income arises in Canada and that income is from a trust, other than a trust to which contributions were deductible, the tax so charged by Canada shall, if the income is taxable in Korea, not exceed 15 per cent of the gross amount of the income.

IN WITNESS WHEREOF the undersigned, duly authorized to that effect by their respective Governments, have signed this Protocol.

DONE in duplicate at Ottawa, this 5th day of September, 2006, in the English, French and Korean languages, each version being equally authentic.

V. Peter Harder

Yim Sung-joon

**FOR THE GOVERNMENT
OF CANADA**

**FOR THE GOVERNMENT
OF THE REPUBLIC OF KOREA**