

ARTICLE VI

Professors and Teachers

A Professor, teacher or instructor who visits Jamaica for the purpose of teaching at a university, college, school or other educational institution in Jamaica and who is, or was, immediately before that visit, a resident of Canada shall be exempt from tax in Jamaica on any remuneration for such teaching received within a period of two years from the date on which he commenced teaching in Jamaica.

ARTICLE VII

Open Company

(1) In determining for the purpose of Jamaican tax whether a company is an open company, the term "recognized stock exchange" shall include the Calgary Stock Exchange, the Canadian Stock Exchange, the Montreal Stock Exchange, the Toronto Stock Exchange, the Vancouver Stock Exchange and the Winnipeg Stock Exchange.

(2) This Article shall not apply to any company which is a resident of Canada and which is controlled, directly or indirectly, by a person or persons resident in Jamaica.

ARTICLE VIII

Exchange of Information

(1) The taxation authorities of the Contracting States shall, on request, exchange such information (being information which is at their disposal under their respective taxation laws in the normal course of administration) as is necessary for carrying out the provisions of this Agreement, or for the prevention of fraud or for the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of this Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than persons (including a court or administrative tribunal) concerned with the assessment, collection or enforcement of the taxes, or prosecution for the evasion of the taxes, which are the subject of this Agreement. No information as aforesaid shall be exchanged which would disclose any trade, business, industrial or professional secret or trade process.

(2) The taxation authorities of the Contracting States may communicate with each other directly for the purpose of giving effect to the provisions of this Agreement and for resolving any difficulty or doubt as to the application or interpretation of the Agreement.

ARTICLE IX

Non-Application of Agreement

This Agreement shall not apply to companies entitled to any special tax benefit under the Jamaica International Business Companies (Exemption from Income Tax) Law, 1956, as supplemented by the Jamaica International Business Companies (Exemption from Income Tax) Regulations, 1964 or any substantially similar law subsequently enacted by Jamaica.