

- (c) 15 per cent of the gross amount of the dividends in any other case.

The provisions of this paragraph shall not affect the taxation of the company on the profits out of which the dividends are paid."

2. Paragraph 6 of Article 10 of the Convention shall be deleted and replaced by the following:

"6. Nothing in this Convention shall be construed as preventing a Contracting State from imposing on the earnings of a company attributable to a permanent establishment in that State, tax in addition to the tax which would be chargeable on the earnings of a company which is a national of that State, provided that any additional tax so imposed shall not exceed 5 per cent of the amount of such earnings which have not been subjected to such additional tax in previous taxation years. For the purpose of this provision, the term "earnings" means the profits, including any gains, attributable to a permanent establishment in a Contracting State in a year and previous years after deducting therefrom all taxes, other than the additional tax referred to herein, imposed on such profits by that State."

Article 2

1. The Contracting States shall notify each other that the constitutional requirements for the entry into force of this Protocol have been complied with.
2. The Protocol shall enter into force sixty days after the date on which the latter of the notifications referred to in paragraph 1 is received and its provisions shall apply:
 - (a) in respect of paragraph 1 of Article 1 of the Protocol, to tax withheld at the source on amounts paid or credited on or after the first day of January in the calendar year next following that in which the Protocol enters