



# TAX ADMINISTRATION JAMAICA

## Jamaica

### Status of List of Reservations and Notifications at the Time of Signature

*For jurisdictions providing a provisional list:*

#### Article 2 – Interpretation of Terms

#### **Notification - Agreements Covered by the Convention**

Pursuant to Article 2(1)(a)(ii) of the Convention, Jamaica wishes the following agreement(s) to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	AGREEMENT BETWEEN CANADA AND JAMAICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Canada	Original	30-03-1978	02-04-1981

This document contains a provisional list of expected reservations and notifications to be made by Jamaica pursuant to Articles 28(7) and 29(4) of the Convention.

2	Agreement among the Governments of the Member States of the Caribbean Community desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, profits or gains and capital gains and for the encouragement of Regional Trade and Investment.	Caricom (Antigua and Barbuda, Belize, Barbados, Dominica, Grenada, Guyana, Jamaica, St. Kitts and Nevis, Saint Lucia, St. Vincent and the Grenadines, Trinidad and Tobago.)	Original	06-07-1994	30-11-1994
3	AGREEMENT BETWEEN THE GOVERNMENT OF JAMAICA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	China	Original	03-06-1996	15-03-1997
4	CONVENTION BETWEEN THE GOVERNMENT OF JAMAICA AND THE GOVERNMENT OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Denmark	Original	16-08-1990	10-10-1991
5	CONVENTION BETWEEN THE GOVERNMENT OF JAMAICA AND THE GOVERNMENT OF THE FRENCH REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	France	Original	09-08-1995	21-05-1998

6	Agreement between the Federal Republic of Germany and Jamaica for the Avoidance of Double Taxation with respect to Taxes on Income and Capital	Germany	Original	08-10-1974	13-09-1976
7	CONVENTION BETWEEN THE GOVERNMENT OF THE STATE OF ISRAEL AND THE GOVERNMENT OF JAMAICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Israel	Original	29-06-1984	03-09-1985
8	AGREEMENT BETWEEN JAMAICA AND MEXICO FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Mexico	Original	18-05-2016	NA
9	Convention between Jamaica and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Norway	Original	30-09-1991	02-11-1992
			Amending Instrument (a)	04-12-2012	12-09-2013
10	CONVENTION BETWEEN THE KINGDOM OF SPAIN AND JAMAICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Spain	Original	08-07-2008	16-05-2009
11	CONVENTION BETWEEN THE GOVERNMENT OF JAMAICA AND THE GOVERNMENT OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Sweden	Original	13-03-1985	07-04-1986
			Amending Instrument (a)	04-12-2012	18-10-2013

12	Convention between the Swiss Confederation and Jamaica for the Avoidance of Double Taxation with respect to Taxes on Income	Switzerland	Original	06-12-1994	27-12-1995
13	AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF JAMAICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS	United Kingdom	Original	16-03-1973	31-12-1973
14	Convention between the Government of the United States of America and the Government of Jamaica for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United States of America	Original	21-05-1980	29-12-1981
			Amending instrument (a)	17-07-1981	29-12-1981

### **Article 3 – Transparent Entities**

#### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, Jamaica reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

### **Article 4 – Dual Resident Entities**

#### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 4(4) of the Convention, Jamaica considers that the following agreement(s) contain(s) a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Canada	Article 4(3)
2	CARICOM (Antigua and Barbuda, Barbados, Belize, Dominica, Grenada, Guyana, Jamaica, St. Kitts and Nevis, Saint Lucia, St. Vincent and the Grenadines, Trinidad and Tobago.)	Article 4(3)
3	China	Article 4(3)
4	Denmark	Article 4(3)
5	France	Article 4(3)
6	Germany	Article 4(3)
7	Israel	Article 4(3)
8	Mexico	Article 4(3)
9	Norway	Article 4(3)
10	Spain	Article 4(3)
11	Sweden	Article 4(3)
12	Switzerland	Article 4(3)
13	United Kingdom	Article 3(3)
14	United States of America	Article 4(3)

### **Article 5 – Application of Methods for Elimination of Double Taxation**

#### ***Reservation***

Pursuant to Article 5(8) of the Convention, Jamaica reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

### **Article 6 – Purpose of a Covered Tax Agreement**

#### ***Notification of Choice of Optional Provisions***

Pursuant to Article 6(6) of the Convention, Jamaica hereby chooses to apply Article 6(3).

**Notification of Existing Preamble Language in Listed Agreements**

Pursuant to Article 6(5) of the Convention, Jamaica considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain(s) preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Canada	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
2	Caricom (Antigua and Barbuda, Barbados, Belize, Dominica, Grenada, Guyana, Jamaica, St. Kitts and Nevis, Saint Lucia, St. Vincent and the Grenadines, Trinidad and Tobago.)	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, profits or gains and capital gains
3	China	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
4	Denmark	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
5	France	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
7	Israel	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
8	Mexico	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
9	Norway	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income
10	Spain	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,

11	Sweden	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
12	Switzerland	DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on imcome,
13	United Kingdom	Desiring to conclude and agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;

**Notification of Listed Agreements Not Containing Existing Preamble Language**

Pursuant to Article 6(6) of the Convention, Jamaica considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Canada
2	CARICOM
3	China
4	Denmark
5	France
6	Germany
7	Israel
8	Mexico
9	Norway
10	Spain
11	Sweden
12	Switzerland
13	United Kingdom
14	United States of America

**Article 7 – Prevention of Treaty Abuse**

Pursuant to Article 7(17)(d) of the Convention, Jamaica hereby chooses to apply the Simplified Limitation on Benefits Provision pursuant to Article 7(7a).

Pursuant to Article 7(17)(a) of the Convention, Jamaica considers that the following agreement(s) are not subject to a reservation described in Article 7(15)(b) and contain(s) a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
10	Spain	Protocol I(B) 2nd paragraph
13	United Kingdom	Article 9(10)
14	United States of America	Article 17(2)

Pursuant to Article 7(17)(c) of the Convention, Jamaica considers that the following agreement(s) contain(s) a provision described in Article 7(14). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
8	Mexico	Article 24 (1) through (4) and (6)
14	United States of America	Article 17(1)

## **Article 8 – Dividend Transfer Transactions**

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 8(4) of the Convention, Jamaica considers that the following agreement(s) contain(s) a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Canada	Article X(3)(a)
3	China	Article 10(2)
4	Denmark	Article 10(2)
5	France	Article 10(2)(a)
6	Germany	Article 10(2)(a)
7	Israel	Article 10(2)(a)
8	Mexico	Article 10 (2)
10	Spain	Article 10(2)
11	Sweden	Article 10(2)
12	Switzerland	Article 10(2)(a)
13	United Kingdom	Article 8(3)
14	United States of America	Article 10(2)(a)

## **Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

### ***Reservation***

Pursuant to Article 9(6)(a) of the Convention, Jamaica reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

## **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

### ***No Reservation***



## Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

### *No Reservation*

## Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 12(5) of the Convention, Jamaica considers that the following agreements contains a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Canada	Article V(5)
3	China	Article 5(5)
4	Denmark	Article 5(4)
5	France	Article 5(4)
6	Germany	Article 5(4)
7	Israel	Article 5(4)
8	Mexico	Article 5(5)
9	Norway	Article 5(4)
10	Spain	Article 5(5)
11	Sweden	Article 5(4)
12	Switzerland	Article 5(5)
13	United Kingdom	Article 4(5)
14	United States of America	Article 5(5)

Pursuant to Article 12(6) of the Convention, Jamaica considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Canada	Article V(7)
3	China	Article 5(6)
4	Denmark	Article 5(5)
5	France	Article 5(5)
6	Germany	Article 5(5)
7	Israel	Article 5(5)
8	Mexico	Article 5(7)
9	Norway	Article 5(5)
10	Spain	Article 5(7)

11	Sweden	Article 5(5)
12	Switzerland	Article 5(6)
13	United Kingdom	Article 4(7)
14	United States of America	Article 5(6)

**Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

***Notification of Choice of Optional Provisions***

Pursuant to Article 13(7) of the Convention, Jamaica hereby chooses to apply Option A under Article 13(1).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 13(7) of the Convention, Jamaica considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Canada	Article V(3)
3	China	Article 5(4)
4	Denmark	Article 5(3)
5	France	Article 5(3)
6	Germany	Article 5(3)
7	Israel	Article 5(3)
8	Mexico	Article 5(4)
9	Norway	Article 5(3)
10	Spain	Article 5(4)
11	Sweden	Article 5(3)
12	Switzerland	Article 5(4)
13	United Kingdom	Article 4(3)
14	United States of America	Article 5(3)

#### **Article 14 – Splitting-up of Contracts**

Pursuant to Article 14(3)(a) of the Convention, Jamaica reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements

Article 16 – Mutual Agreement Procedure

#### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(a) of the Convention, Jamaica considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Canada	Article XXV(1), first sentence
3	China	Article 25(1), first sentence
4	Denmark	Article 26(1), first sentence
5	France	Article 24 (1), first sentence
6	Germany	Article 25(1), first sentence
7	Israel	Article 26(1), first sentence
8	Mexico	Article 27(1), first sentence
9	Norway	Article 26(1), first sentence
10	Spain	Article 25(1), first sentence
11	Sweden	Article 25(1), first sentence
12	Switzerland	Article 24(1), first sentence
14	United States of America	Article 26(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Jamaica considers that the following agreement contains a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.<sup>1</sup>

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Canada	Article XXV(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Jamaica considers that the following agreement contains a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	China	Article 25(1), second sentence
4	Denmark	Article 26(1), second sentence
5	France	Article 24(1), second sentence

<sup>1</sup> This notification would be made by a jurisdiction that has not made the reservation described in Article 16(5)(b).

7	Israel	Article 26(1), second sentence
8	Mexico	Article 27(1) second sentence
9	Norway	Article 26(1), second sentence
10	Spain	Article 25(1), second sentence
11	Sweden	Article 25(1), second sentence
12	Switzerland	Article 24(1), second sentence

**Notification of Listed Agreements Not Containing Existing Provisions**

Pursuant to Article 16(6)(c)(i) of the Convention, Jamaica considers that the following agreement does not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
2	CARICOM
13	United Kingdom

Pursuant to Article 16(6)(c)(ii) of the Convention, Jamaica considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Canada
2	CARICOM
6	Germany
11	Sweden
13	United Kingdom
14	United States of America

Pursuant to Article 16(6)(d)(i) of the Convention, Jamaica considers that the following agreement does not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
2	CARICOM
13	United Kingdom

Pursuant to Article 16(6)(d)(ii) of the Convention, Jamaica considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Canada
2	CARICOM
7	Mexico
11	Sweden
12	Switzerland
13	United Kingdom

## Article 17 – Corresponding Adjustments

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 17(4) of the Convention, Jamaica considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Canada	Article IX(2)
3	China	Article 9(2)
5	France	Article 9(2)
7	Israel	Article 9(2)
8	Mexico	Article 9(2)
10	Spain	Article 9(2)
11	Sweden	Article 9(2)
12	Switzerland	Article 9(2)
13	United Kingdom	Article 23(5)
14	United States of America	Article 9(2)

## Article 35 – Entry into Effect

Notification of Choice of Optional Provisions Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), Jamaica hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.