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Example of deferred-effect provision with respect to withholding rate limitations:

Paragraph 3 of Article 11 of the tax treaty in force between Japan and Chile contains a deferred-effect provision with regard to the residual rate limitation of source taxation on interest:

“Article 11

INTEREST

(...)

“2. (...)

(b) 10 per cent of the gross amount of interest in all other cases.

(...)

3. For a period of two years from the date on which the provisions of paragraph 2 of this Article shall be applicable in accordance with the provisions of paragraph 2 of Article 29, the rate of 15 per cent shall apply in place of the rate provided in subparagraph (b) of paragraph 2 of this Article.”

Example of a deferred-effect provision regarding an anti-treaty shopping rule, in paragraph 3 of Article 29 of the 1997 treaty between the USA and Ireland.

“Where the provisions of the Convention between the Government of Ireland and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Dublin on 13 September, 1949 (hereinafter referred to as "the 1949 Convention") would have afforded any greater relief from tax to a person entitled to its benefits than is afforded under this Convention, such provisions as aforesaid shall continue to have effect for a period of twelve calendar months from the date on which the provisions of this Convention would otherwise have effect in accordance with the provisions of paragraph 2 of this Article.”