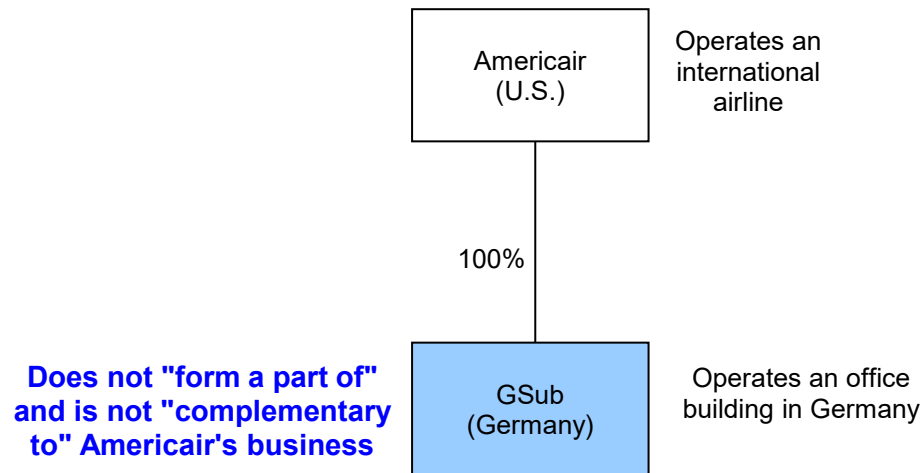


**Germany Protocol (2006)
Treasury Tech. Explan.,
Article 28, Paragraph 4,
Example 4**

**German Office Building
Not Connected With
Airline Business**

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Limitation on benefits:

**Active trade or
business test
("derived in
connection with")**

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