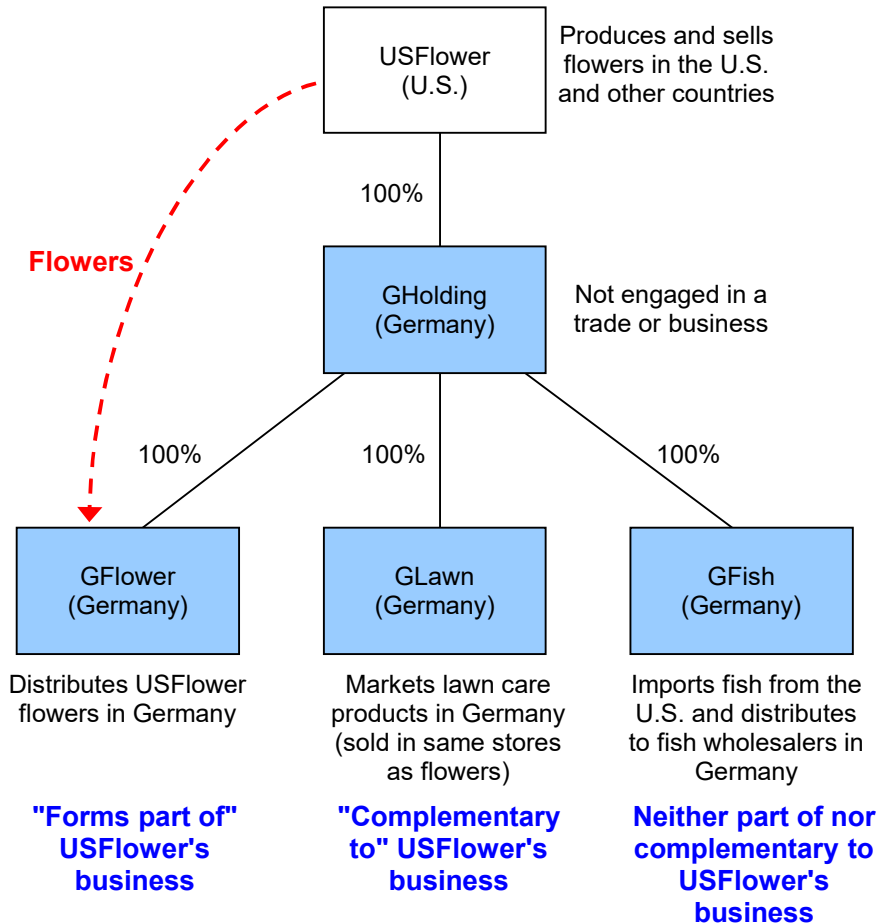


**Germany Protocol (2006)
Treasury Tech. Expln.,
Article 28, Paragraph 4,
Example 5**

**Flower (Part of),
Lawn (Complem. to),
& Fish (Neither)**

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USFlower is a company resident in the United States. USFlower produces and sells flowers in the United States and other countries. USFlower owns all the shares of GHolding, a corporation resident in the Federal Republic of Germany. GHolding is a holding company that is not engaged in a trade or business. GHolding owns all the shares of three corporations that are resident in the Federal Republic of Germany: GFlower, GLawn, and GFish. GFlower distributes USFlower flowers under the USFlower trademark in the Federal Republic of Germany. GLawn markets a line of lawn care products in the Federal Republic of Germany under the USFlower trademark. In addition to being sold under the same trademark, GLawn and GFlower products are sold in the same stores and sales of each company's products tend to generate increased sales of the other's products. GFish imports fish from the United States and distributes it to fish wholesalers in the Federal Republic of Germany. For purposes of paragraph 4, the business of GFlower forms a part of the business of USFlower, the business of GLawn is complementary to the business of USFlower, and the business of GFish is neither part of nor complementary to that of USFlower.



Limitation on benefits:
Active trade or business test
("derived in connection with")

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