

ARTICLE 27

Activities in Connection with Preliminary Surveys, Exploration or Extraction of Hydrocarbons

1. Notwithstanding the provisions of Article 5 and Article 14, a person who is a resident of a Contracting State and carries on activities in connection with preliminary surveys, exploration or extraction of hydrocarbons situated in the other Contracting State shall be deemed to be carrying on in respect of those activities a business in that other Contracting State through a permanent establishment or fixed base situated therein.
2. The provisions of paragraph 1 shall not apply where the activities are carried on for a period or periods not exceeding 30 days in the aggregate in any 12 month period. However, for the purpose of this paragraph, activities carried on by an enterprise related to another enterprise within the meaning of Article 9 shall be regarded as carried on by the enterprise to which it is related if the activities in question are substantially the same as those carried on by the last-mentioned enterprise.
3. Notwithstanding the provisions of paragraphs 1 and 2, drilling rig activities carried on off-shore constitutes a permanent establishment only if the activities are carried on for a period or periods exceeding 90 days in the aggregate in any 12 month period. However, for the purpose of this paragraph activities carried on by an enterprise related to another enterprise within the meaning of Article 9 shall be regarded as carried on by the enterprise to which it is related if the activities in question are substantially the same as those carried on by the last-mentioned enterprise.
4. Notwithstanding the provisions of Article 13, a capital gain on drilling rigs used for activities mentioned in paragraph 3 which is deemed to be derived by a resident of a Contracting State when the rig activities cease to be subject to tax in the other Contracting State shall be exempt from tax in that other State.

ARTICLE 28

Members of Diplomatic Missions and Consular Posts

1. Nothing in this Convention shall affect the fiscal privileges of members of diplomatic mission or consular posts under the general rules of international law or under the provisions of special agreements.
2. Notwithstanding Article 4, an individual who is a member of a diplomatic mission, consular post or permanent mission of a Contracting State which is situated in the other Contracting State or in a third State shall be deemed for the purposes of the Convention to be a resident of the sending State if he is liable in the sending State to the same obligations in relation to tax on his total income as are residents of that sending State.
3. The Convention shall not apply to International Organizations, to organs or officials thereof and to persons who are members of a diplomatic mission, consular post or permanent mission of a third State or group of States, being present in a Contracting State and who are not liable in either Contracting State to the same obligations in relation to tax on their total income as are residents thereof.