

paragraph 5, and to paragraph 6, the Netherlands shall allow a reduction of its tax which shall be computed in conformity with the rules laid down in paragraph 2 of Article 22.

#### *Article XII*

The following new paragraph shall be added to Article 25:

5. If any difficulty or doubt arising as to the interpretation or application of the Convention cannot be resolved by the competent authorities it may, if both competent authorities agree, be submitted for arbitration. The procedures for arbitration shall be established between the competent authorities.

#### *Article XIII*

Article II of the Protocol shall be deleted and replaced by:

*II. With reference to Articles 3, 5 and 8*

The landing site or sites situated in one of the States regularly used in the transportation by ships of goods or passengers exclusively between places in one of the States, shall, for the enterprise operating such ships, constitute a permanent establishment in that State.

#### *Article XIV*

The following new Article shall be inserted immediately after Article II of the Protocol: