

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, the competent authorities of the Contracting States shall by mutual agreement endeavour to settle the question. In the absence of such agreement, such person shall not be considered to be a resident of either Contracting State for the purposes of enjoying benefits under the Agreement.

ARTICLE 5

Permanent Establishment

1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
2. The term "permanent establishment" shall include especially:
 - (a) a place of management;
 - (b) a branch;
 - (c) an office;
 - (d) a factory;
 - (e) a workshop;
 - (f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources;
 - (g) a warehouse, in relation to a person providing storage facilities for others;
 - (h) a farm, plantation or other place where agriculture, forestry, plantation or related activities are carried on;
 - (i) a store or premises used as a sales outlet;
 - (j) an installation or structure used for the exploration or exploitation of natural resources, but only if so used for a period of more than 120 days in any twelve month period;
 - (k) a building site or construction, installation or assembly project or supervisory activities in connection therewith, where such site, project or activities (together with other such sites, projects or activities, if any) continue for a period of more than 120 days in any twelve month period;
 - (l) the furnishing of services other than included services as defined in Article 12, within a Contracting State by an enterprise through employees or other personnel, and only if:
 - (i) activities of that nature continue within that State for a period or periods aggregating more than 90 days within any twelve-month period; or
 - (ii) the services are performed within that State for a related enterprise (within the meaning of paragraph 1 of Article 9).