

- (c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;
 - (d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.
3. Where by reason of the provisions of paragraph 1 a company is a resident of both Contracting States, then its status shall be determined as follows:
 - (a) it shall be deemed to be a resident only of the State of which it is a national;
 - (b) if it is a national of neither of the States, it shall be deemed to be a resident only of the State in which its place of effective management is situated.
 4. Where by reason of the provisions of paragraph 1 a person other than an individual or a company is a resident of both Contracting States, the competent authorities of the Contracting States shall endeavour to settle the question by mutual agreement, but if the competent authorities are unable to reach such an agreement, the person shall be treated as a resident of neither Contracting State for the purposes of deriving benefits under this Convention.

ARTICLE 5

Permanent Establishment

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of a resident of a Contracting State is wholly or partly carried on.
2. The term "permanent establishment" includes especially:
 - (a) a place of management;
 - (b) a branch;
 - (c) an office;
 - (d) a factory;
 - (e) a workshop; and
 - (f) a mine, an oil or gas well, a quarry or any other place relating to the exploration for or the exploitation of natural resources.
3. The term "permanent establishment" also includes:
 - (a) a building site or construction or installation or assembly project, or supervisory services connected therewith, only if such site or project lasts for more than 12 months, or such services continue for more than 12 months; and
 - (b) an installation or structure used for the exploration of natural resources, or supervisory services connected therewith, or a drilling rig or ship used for the exploration of natural resources, but only if such use lasts for more than 3 months, or such services continue for more than 12 months; and