

VI. *With reference to Article 7*

It is understood that in the case of profits from survey, supply, installation or construction activities, only so much of them shall be attributable to a permanent establishment as results from the actual performance of such activities by that permanent establishment. Accordingly, profits from deliveries of goods, whether or not in connection with these activities, to that permanent establishment by the head office, another permanent establishment or a third person shall not be attributed to that permanent establishment.

VII. *With reference to Articles 10, 11, 12 and 21*

Where tax has been levied in excess of the amount of tax chargeable under the provisions of Articles 10, 11, 12 and 21, applications for the refund of the excess amount of tax have to be lodged with the competent authority of the State having levied the tax, within a period of three years after the expiration of the calendar year in which the tax has been levied.

VIII. *With reference to Article 11, paragraph 3*

The term "instrumentality" means any entity created or organized by the Government of either State or political subdivision or local authority of either State in order to carry out functions of a governmental nature.

IX. *With reference to Article 12, paragraph 4*

Payments received as a consideration for technical services, including studies or surveys of a scientific, geological or technical nature, or for engineering contracts including blueprints related thereto, or for consultancy or supervisory services shall be deemed not to be payments received as a consideration for information concerning industrial, commercial or scientific experience, except to the extent that the amounts of such payments are based on production, sales, performance, profits or any other similar basis related to the use of the said information.

X. *With reference to Article 13, paragraph 4*

The term "persons related thereto" means in the case of companies, related companies as meant in sub-paragraph (d) of paragraph 7 of Article 10 and in the case of an individual, his spouse and relatives in the direct line and in the second degree in the collateral line.

XI. *With reference to Article 18*

It is understood that the term "pensions, annuities and other similar payments" includes only periodic payments.