

3. Notwithstanding the provisions of any other Article of this Convention, a resident of a Contracting State who, as a consequence of domestic law concerning incentives to promote foreign investment, is not subject to tax or is subject to tax at a reduced rate in that Contracting State on profits, income or gains, shall not receive the benefit of any reduction in or exemption from tax provided for in this Convention by the other Contracting State if the main purpose or one of the main purposes of such resident or person connected with such resident was to obtain the benefits of this Convention.
4. Contributions by an individual who renders dependent personal services in a Contracting State to a pension plan established and recognized for tax purposes in the other Contracting State shall, for a period not exceeding in the aggregate 60 months, be deducted, in the first-mentioned State, in determining the individual's taxable income, and treated in that State, in the same way and subject to the same conditions and limitations, as contributions made to a pension plan that is recognized for tax purposes in that first-mentioned State, provided that:
 - (a) the individual was not a resident of that State, and was contributing to the pension plan, immediately before he began to exercise employment in that State; and
 - (b) the pension plan is accepted by the competent authority of that State as generally corresponding to a pension plan recognized as such for tax purposes by that State.

For the purposes of this provision the term "pension plan" means an arrangement in which the individual participates in order to secure retirement benefits payable in respect of the dependent personal services, and a pension plan shall be recognized for tax purposes in a State if contributions to the plan would qualify for tax relief in that State.

5. With respect to paragraph 3 of Article XXII of the General Agreement on Trade in Services, the Contracting States agree that, notwithstanding that paragraph, any dispute between them as to whether a measure relating to a tax to which any provision of this Convention applies falls within the scope of this Convention may be brought before the Council for Trade in Services, as provided by that paragraph, only with the consent of both Contracting States.

ARTICLE 29

Offshore Activities

1. The provisions of this Article shall apply notwithstanding the provisions of Articles 4 to 20 of this Convention.
2. In this Article the term "offshore activities" means activities which are carried on offshore in a Contracting State in connection with the exploration or exploitation of the seabed and its subsoil and their natural resources situated in that Contracting State.
3. An enterprise of a Contracting State which carries on offshore activities in the other Contracting State shall, subject to paragraph 4, be deemed to be carrying on business in that other Contracting State through a permanent establishment situated therein.
4. The provisions of paragraph 3 shall not apply where the offshore activities are carried on in the other Contracting State for a period or periods not exceeding in the aggregate thirty days in any twelve month period. For the purposes of this paragraph: