

Article 4

Resident

1. For the purposes of this Convention, the term "resident of a Contracting State" means:

- a) any person who, under the laws of that State, is liable to tax therein by reason of the person's domicile, residence, place of management, place of incorporation or any other criterion of a similar nature;
- b) the Government of that State or a political subdivision or local authority thereof or any agency or instrumentality of any such government, subdivision or authority.

2. Where by reason of the provisions of paragraph 1, an individual is a resident of both Contracting States, then the individual's status shall be determined as follows:

- a) the individual shall be deemed to be a resident of the State in which the individual has a permanent home available; if the individual has a permanent home available in both States, the individual shall be deemed to be a resident of the State with which the individual's personal and economic relations are closer (centre of vital interests);
- b) if the State in which the individual's centre of vital interests cannot be determined, or if there is not a permanent home available to the individual in either State, the individual shall be deemed to be a resident of the State in which the individual has an habitual abode;
- c) an individual who has an habitual abode in both States or in neither of them shall be deemed to be a resident of the State of which the individual is a national;
- d) in any other case, 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 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 and to determine the mode of application of the Convention to such person. In the absence of such agreement such person shall be considered to be outside the scope of Articles 6 to 21 inclusive and Article 23.

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.