

3. Where by reason of the provisions of paragraph 1 of this Article 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.

ARTICLE V

Permanent Establishment

1. For the purposes of this Convention, 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" includes especially:

- (a) a place of management;
- (b) a branch;
- (c) an office;
- (d) a factory;
- (e) a store;
- (f) a workshop;
- (g) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources;
- (h) a building site or construction or temporary assembly project or supervisory activities in connection therewith, where such site, temporary project or activity continues for a period of more than six months or where such temporary project or activity, being incidental to the sale of machinery or equipment, continues for a period not exceeding six months and the charges payable for the temporary project or activity exceed 10 per cent of the sale price of the machinery or equipment;
- (i) a fixed place of business used for the purpose of delivery of goods or merchandise belonging to the enterprise;
- (j) a stock of goods or merchandise belonging to the enterprise maintained for the purpose of delivery;
- (k) a fixed place of business used for the purpose of purchasing goods or merchandise, or for collecting information which is the actual object of the business of the enterprise.