(a) he shall be deemed to be a resident only of the Contracting State in which he has a permanent home available to him; if he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident only of the Contracting State with which his personal and economic relations are closer (centre of vital interests);

(b) if the Contracting State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either Contracting State, he shall be deemed to be a resident only of the Contracting State in which he has an habitual abode;

(c) if he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident only of the Contracting State of which he is a national;

(d) if he is a national of both Contracting 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 person other than an individual is a resident of both Contracting States, then the competent authorities of the Contracting States shall endeavour to determine by mutual agreement the Contracting State of which that person shall be deemed to be a resident for the purposes of this Convention. In the absence of such mutual agreement, the person shall not be entitled to any reduction or exemption of tax provided by the Convention.

4. Where under any provisions of this Convention any income derived by a resident of a Contracting State is relieved from tax in the other Contracting State and, under the law of the first-mentioned Contracting State, that resident is subject to tax only on income derived in that Contracting State or by reference to the amount thereof which is remitted to or received in that Contracting State and not by reference to the full amount thereof, then the relief to be allowed under the Convention in the other Contracting State shall apply only to so much of such income as is subject to tax in the first-mentioned Contracting State.

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 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 workshop; and

(f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.

3. The term "permanent establishment" shall also include:

(a) a building site, a construction or installation project or the supervisory activities in connection therewith, but only if such building site, project or activities last more than six months; and

(b) the furnishing of services, including consultancy services, by an enterprise through employees or other individuals engaged by the enterprise for such purpose but only if activities of that nature continue within a Contracting State for a period or periods aggregating more than 183 days within any twelve month period commencing or ending in the taxable year concerned.