

- (b) he has no such authority, but habitually maintains in that State a stock of goods or merchandise from which he regularly delivers in that State goods or merchandise on behalf of the enterprise; or
- (c) in so acting, he manufactures or processes in that State for the enterprise goods or merchandise belonging to the enterprise.

6. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because:

- (a) it carries on business in that other State through a broker, general commission agent or any other agent of an independent status; or
- (b) it maintains in that other State a stock of goods with an agent of an independent status from which deliveries are made by that agent

provided that such persons are acting in the ordinary course of their business. However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, he will not be considered an agent of an independent status within the meaning of this paragraph.

7. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

8. (a) A person who is a resident of a Contracting State and carries on activities in the other Contracting State in connection with the exploration or exploitation of natural resources situated in that other Contracting State shall, subject to subparagraph (b) of this paragraph, be deemed to be carrying on a business in that other Contracting State through a permanent establishment situated therein;

- (b) the provisions of subparagraph (a) shall not apply where the activities referred to therein are carried on for a period or periods not exceeding in the aggregate 30 days in any 12 month period.

For the purposes of this paragraph:

- (i) where a person carrying on activities referred to in subparagraph (a) is associated with an enterprise carrying on substantially similar activities, that person shall be deemed to be carrying on those substantially similar activities of the enterprise with which he is associated, in addition to his own activities; and