

- (a) where an enterprise of a Contracting State carrying on offshore activities in the other Contracting State is associated with another enterprise carrying on substantially similar offshore activities there, the first-mentioned enterprise shall be deemed to be carrying on all such activities of the other enterprise, except to the extent that those activities are carried on at the same time as its own activities;
  - (b) an enterprise shall be considered to be associated with another enterprise if either participates directly or indirectly in the management, control or capital of the other enterprise or if the same person or group of persons participates directly or indirectly in the management, control or capital of both enterprises.
5. A resident of a Contracting State who carries on offshore activities in the other Contracting State, consisting of rendering professional services or other services of an independent character shall be considered to be performing his activities from a fixed base in that other State.
  6. Subject to paragraph 7, salaries, wages and similar remuneration derived by a resident of a Contracting State in respect of an employment connected with offshore activities in the other Contracting State may, to the extent that the duties are performed offshore in that other State, be taxed in that other State.
  7. Salaries, wages and similar remuneration derived by a resident of a Contracting State in respect of an employment exercised on board a ship or aircraft engaged in the transportation of supplies or personnel to a location where activities connected with the exploration or exploitation of the seabed and its subsoil and their natural resources are being carried on in a Contracting State, or in respect of any employment exercised on board a tugboat or other vessels auxiliary to such activities, may be taxed in the Contracting State of which the enterprise is a resident.
  8. Gains derived by a resident of a Contracting State from the alienation of:
    - (a) exploration or exploitation rights; or
    - (b) property situated in the other Contracting State and used in connection with the exploration or exploitation of the seabed and its subsoil and their natural resources situated in that other State; or
    - (c) shares deriving their value or the greater part of their value directly or indirectly from such rights or such property or from such rights and such property taken together;
 may be taxed in that other State.

In this paragraph the term "exploration or exploitation rights" means rights to assets to be produced by the exploration or exploitation of the seabed and its subsoil and their natural resources in the other Contracting State, including rights to interests in or to the benefit of such assets.