

3. The term "permanent establishment" likewise encompasses:
- a) a building site, a construction, assembly or installation project or supervisory activities in connection therewith, but only where such site, project or activities continue for a period of more than six months;
 - b) the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by the enterprise for such purpose, but only if activities of that nature continue (for the same or a connected project) within a Contracting State for a period or periods aggregating more than six months within any twelve month period; and
 - c) the furnishing of professional services or other activities of an independent nature by an individual within a Contracting State if such person is present in the territory of such Contracting State for a period or periods exceeding in the aggregate 183 days within any twelve month period.

For the purposes of computing the time limits referred to in subparagraph b), the activities carried on by an enterprise associated with another enterprise within the meaning of Article 9 shall be aggregated with the period during which the activities are carried on by the associated enterprise, if the activities of both enterprises are identical or substantially similar.