

(l) "permanent establishment" means a branch, agency, management or fixed place of business and includes a factory, workshop, mine, oilwell, office or agricultural or pastoral property, or the use or installation of substantial equipment or machinery by, for, or under contract with, an enterprise of one of the Contracting States, but where an enterprise of one of the Contracting States

(i) carries on business dealings in the other Contracting State through a bona fide commission agent or broker acting in the ordinary course of his business as such and receiving remuneration in respect of those dealings at the rate customary in the class of business in question; or

(ii) maintains in that other State a fixed place of business exclusively for the purchase of goods or merchandise; or

(iii) has a subsidiary company which is engaged in trade or business in that other State, whether through a permanent establishment or otherwise; or

(iv) has an agent in that other State other than an agent who has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of that enterprise, or regularly fills orders on its behalf from a stock of goods or merchandise located in that other State,

that enterprise shall not, merely by reason thereof, be deemed to have a permanent establishment in that other Contracting State;

(m) "person" includes any body of persons, corporate or not corporate;

(n) "resident of Australia" has the meaning which it has under the laws of Australia relating to Australian tax;

(o) "resident of one of the Contracting States" and "resident of the other Contracting State" mean an Australian resident or a Canadian resident, as the context requires;

(p) "tax" means Australian tax or Canadian tax, as the context requires;

(q) "taxation authority" means, in the case of Canada, the Minister of National Revenue or his authorized representative and, in the case of Australia, the Commissioner of taxation or his authorized representative;

(r) words in the singular include the plural, and words in the plural include the singular.

2. Where an enterprise of one of the Contracting States sells to a resident of the other Contracting State goods manufactured, processed, packed or distributed in the other Contracting State by an industrial or commercial enterprise or undertaking for, or at or to the order of, that first-mentioned enterprise and that first-mentioned enterprise participates in the management, control or capital of that other enterprise or undertaking, then, for the purposes of this Agreement

(a) that first-mentioned enterprise shall be deemed to have a permanent establishment in the other Contracting State and to be engaged in trade or business in the other Contracting State through that permanent establishment; and

(b) the profits derived by that first-mentioned enterprise from the sale of those goods shall be deemed to be attributable to that permanent establishment.