

- (e) the maintenance of a fixed place of business solely for the purpose of activities which have a preparatory or auxiliary character for the enterprise, such as advertising, the supply of information or scientific research.

4. An enterprise of a Contracting State shall be deemed to have a permanent establishment in the other Contracting State if:

- (a) it carries on supervisory activities in that other State for more than six months in connection with a construction, installation or assembly project which is being undertaken in that other State; or
- (b) substantial equipment or machinery is for more than six months in that other State being used or installed by, for or under contract with the enterprise.

5. A person acting in a Contracting State of behalf of an enterprise of the other Contracting State—other than an agent of an independent status to whom paragraph 6 applies—shall be deemed to be a permanent establishment of that enterprise in the first-mentioned State of—

- (a) he has, and habitually exercises in that first-mentioned State, an authority to conclude contracts on behalf of the enterprise, unless his activities are limited to the purchase of goods or merchandise on behalf of the enterprise; or
- (b) he maintains in that first-mentioned State a stock of goods or merchandise belonging to the enterprise from which he regularly fills orders on behalf of the enterprise; or
- (c) in so acting—
  - (i) he manufactures, assembles, processes, packs or distributes in that first-mentioned State any goods or merchandise; or
  - (ii) he performs, in that first-mentioned State, any mining or quarrying operations or any operations carried on in association with mining or quarrying operations, or performs, in that first-mentioned State, any operations for the extraction, removal or other exploitation of standing timber or of any natural resource.

6. An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other State through a broker, general commission agent or any other agent of an independent status where any such person is acting in the ordinary course of his business as a broker, a general commission agent or other agent of independent status.

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.