c) In determining whether a person is carrying on business in a Contracting State under subparagraph a), the business conducted by a partnership in which that person is a partner and the business conducted by persons connected to such person shall be deemed to be conducted by such person. A person shall be connected to another if one owns, directly or indirectly, at least 50 per cent of the beneficial interest in the other (or, in the case of a company, shares representing at least 50 per cent of the voting power of the company) or a third person owns, directly or indirectly, at least 50 per cent of the beneficial interest (or, in the case of a company, shares representing at least 50 per cent of the voting power of the company) in each person. In any case, a person shall be considered to be connected to another if, on the basis of all the facts and circumstances, one has control of the other or both are under the control of the same person or persons.

6. a) Notwithstanding that a resident of a Contracting State may not be a qualified person, that resident shall be entitled to the benefits granted by the provisions of paragraph 3 of Article 10, paragraph 3 of Article 11 or Article 12, 13 or 20 with respect to an item of income described in those paragraphs or Articles derived from the other Contracting State if:

(i) that resident functions as a headquarters company for a multinational corporate group;

(ii) the item of income derived from that other Contracting State either is derived in connection with, or is incidental to, the business referred to in clause (ii) of subparagraph b); and

(iii) that resident satisfies any other specified conditions in those paragraphs or Articles for the obtaining of such benefits.

b) A resident of a Contracting State shall be considered a headquarters company for a multinational corporate group for the purpose of subparagraph a) only if:

(i) that resident provides a substantial portion of the overall supervision and administration of the group or provides financing for the group;

(ii) the group consists of companies which are resident in, and are carrying on business in, at least five countries, and the business carried on in each of the five countries generates at least 5 per cent of the gross income of the group;

(iii) the business carried on in any one country other than that Contracting State generate less than 50 per cent of the gross income of the group;

(iv) no more than 50 per cent of its gross income is derived from the other Contracting State;

(v) that resident has, and exercises, independent discretionary authority to carry out the functions referred to in clause (i); and

(vi) that resident is subject to the same income taxation rules in that Contracting State as persons described in paragraph 5.

c) For the purpose of subparagraph b), a resident of a Contracting State shall be deemed to satisfy the gross income requirements described in clause (ii), (iii) or (iv) of that subparagraph for the taxable year in which the item of income is derived if the resident satisfies each of those gross income requirements when averaging the gross income of the three taxable years preceding that taxable year.

7. A resident of a Contracting State that is neither a qualified person nor entitled under paragraph 3, 5 or 6 to the benefits granted by the provisions of paragraph 3 of Article 10, paragraph 3 of Article 11 or Article 12,13 or 20 with respect to an item of income described in those paragraphs or Articles shall, nevertheless, be granted such benefits if the competent authority of the other Contracting State determines, in accordance with its laws or administrative practice, that the establishment, acquisition or maintenance of such resident and the conduct of its operations did not have as one of the principal purposes the obtaining of such benefits.