

(2) Ved en af de kontraherende Staters Anvendelse af denne Aftales Bestemmelser skal, medmindre andet maatte følge af Sammenhængen, ethvert Udtryk, som ikke paa anden Maade er defineret, have den Betydning, som dette Udtryk har i Henhold til vedkommende Stats egen Skattelovgivning.

Artikel III.

(1) Et Foretagende hjemmehørende i den ene af de kontraherende Stater skal ikke være undergivet Beskatning i den anden kontraherende Stat med Hensyn til Fortjeneste ved Industri og Handel, medmindre det udøver Handels- eller Forretningsvirksomhed i denne anden Stat fra et fast Driftssted beliggende i denne Stat. Hvis det udøver saadan Virksomhed, kan denne anden Stat beskatte et saadant Foretagendes samlede Indkomst hidrørende fra Kilder indenfor denne anden Stat.

(2) Ved Bestemmelsen af et i den ene kontraherende Stat hjemmehørende Foretagendes Fortjeneste ved Industri og Handel fra Kilder indenfor den anden kontraherende Stats Omraade skal ingen Fortjeneste anses at fremkomme ved et saadant Foretagendes blotte Indkøb af Varer indenfor sidstnævnte Stats Omraade.

(3) Saafremt et Foretagende i den ene kontraherende Stat udøver Handels- eller Forretningsvirksomhed indenfor den anden Stats Omraade fra et der beliggende fast Driftssted, skal til saadant fast Driftssted henføres den industrielle eller handelsmæssige Fortjeneste, som det kunde forventes at ville have opnaaet, hvis det havde været et uafhængigt Foretagende, der udøvede den samme eller lignende Virksomhed paa samme eller lignende Betingelser, og som under frie Vilkaar afsluttede Forretninger med det Foretagende, hvis faste Driftssted det ud-

(2) In the application of the provisions of the present Convention by one of the contracting States any term not otherwise defined shall, unless the context otherwise requires, have the meaning which such term has under its own tax laws.

Article III.

(1) An enterprise of one of the contracting States shall not be subject to taxation in the other contracting State in respect of its industrial and commercial profits unless it is engaged in trade or business in such other State through a permanent establishment situated therein. If it is so engaged such other State may impose its tax upon the entire income of such enterprise from sources within such other State.

(2) In determining the industrial or commercial profits from sources within the territory of one of the contracting States of an enterprise of the other contracting State, no profits shall be deemed to arise from the mere purchase of goods or merchandise within the territory of the former contracting State by such enterprise.

(3) Where an enterprise of one of the contracting States is engaged in trade or business in the territory of the other contracting State through a permanent establishment situated therein, there shall be attributed to such permanent establishment the industrial or commercial profits which it might be expected to derive if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment and the profits so attributed