

Place where supplier of services belongs

14. (1) The supplier of services shall be treated as belonging in a country if—

- (a)* he has in that country a business establishment or fixed establishment and no such establishment elsewhere;
- (b)* he has no business establishment or fixed establishment in any country but his usual place of residence is in that country; or
- (c)* he has business establishments or fixed establishments both in that country and elsewhere and his establishment which is most directly concerned with the supply is in that country.

(2) For the purposes of this section, a fixed establishment in any country includes a branch or an agency through which a person carries on a business in that country.