

5. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.

6. Where profits include items of income which are dealt with separately in other Articles of this Convention, then the provisions of those Articles shall not be affected by the provisions of this Article.

ARTICLE 8

Shipping and Air Transport

1. Profits derived by an enterprise of a Contracting State from the operation of ships or aircraft in international traffic shall be taxable only in that State.
2. Notwithstanding the provisions of paragraph 1 and Article 7, profits derived from the operation of ships or aircraft used principally to transport passengers or goods exclusively between places in a Contracting State may be taxed in that State.
3. The provisions of paragraphs 1 and 2 shall also apply to profits from the participation in a pool, a joint business or an international operating agency.
4. In this Article,
 - (a) the term "profits" includes
 - (i) gross receipts and revenues derived directly from the operation of ships or aircraft in international traffic, and
 - (ii) interest on amounts generated directly by the operation of ships or aircraft in international traffic provided that the interest is incidental to such operation;
 - (b) the term "operation of ships or aircraft in international traffic" by an enterprise includes
 - (i) the charter or rental of ships or aircraft, and
 - (ii) the rental of containers and related equipment

by that enterprise provided that such charter or rental is incidental to the operation by that enterprise of ships or aircraft in international traffic.