

3. The provisions of paragraphs 1 and 2 shall also apply to profits referred to in those paragraphs derived by an enterprise of a Contracting State from its participation in a pool, a joint business or an international operating agency.

4. In this Article,

- a) the term "profits" includes:
 - (i) profits, net profits, gross receipts and revenues derived directly from the operation of ships or aircraft in international traffic, and
 - (ii) interest on sums generated directly from the operation of ships or aircraft in international traffic provided that such interest is incidental to the 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,
 - (ii) the rental of containers and related equipment, and
 - (iii) the alienation of ships, aircraft, containers and related equipment,

by that enterprise provided that such charter, rental or alienation is incidental to the operation by that enterprise of ships or aircraft in international traffic but does not include the transportation by an enterprise by any other means of transport or the provision of accommodation.