

- (e) With reference to paragraph 1 of Article 7, where an enterprise of a Contracting State which has carried on business in the other Contracting State through a permanent establishment situated therein, receives, after it has ceased to carry on business as aforesaid, profits attributable to that permanent establishment, such profits may be taxed in that other State in accordance with the principles laid down in Article 7.
 - (f) With reference to paragraph 3 of Article 7, the term “expenses which are incurred for the purposes of the permanent establishment” means those deductible expenses directly relating to the business of the permanent establishment.
 - (g) For the purposes of Article 8,
 - (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 sums generated directly from the operation of ships or aircraft in international traffic if that interest is incidental to the operation; and
 - (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 if that charter, rental or alienation is incidental to the operation by that enterprise of ships or aircraft in international traffic.