

2. Notwithstanding the provisions of paragraph 1 and of Article 7, profits derived by an enterprise of a Contracting State from a voyage of a ship or aircraft where the principal purpose of the voyage is to transport passengers or property between places in the other Contracting State may be taxed in that other State.
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 but only so much of the profits as is attributable to the participant in proportion to its share in the joint business.
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 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, and
    - (ii) the rental, use or maintenance of containers (including trailers and related equipment for the transport of containers),by that enterprise provided that such charter, rental, use or maintenance is incidental to the operation by that enterprise of ships or aircraft in international traffic.

## ARTICLE 9

### Associated Enterprises

1. Where
  - (a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or
  - (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any income which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the income of that enterprise and taxed accordingly.