

6. 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 a good and sufficient reason to the contrary.

7. 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 VIII

### *Shipping and Air Transport*

1. Profits from the operation of ships or aircraft in international traffic shall be taxable only in the Contracting State in which the place of effective management of the enterprise is situated.

2. The term "international traffic" means any transport of passengers or goods by a ship or aircraft operated by an enterprise of a Contracting State, except to the extent that the ship or aircraft is used principally to transport passengers or goods exclusively between places in the other Contracting State.

3. To the extent that they are not covered by paragraph 1, profits from the operation of ships used to transport passengers or goods exclusively between places in a Contracting State may be taxed in that State.

4. If the place of effective management of a shipping enterprise is aboard a ship, then it shall be deemed to be situated in the Contracting State in which the home harbour of the ship is situated, or, if there is no such home harbour, in the Contracting State of which the operator of the ship is a resident.

5. The provisions of paragraph 1 shall also apply to profits referred to in that paragraph which are derived by an enterprise from its participation in a pool, a joint business or in an international operating agency.

## ARTICLE IX

### *Associated Enterprises*

Where

- (a) an enterprise of a Contracting State participates directly or indirectly in the management, control or financing of an enterprise of the other Contracting State, or