3. The existing taxes to which this Convention shall apply are:

(a) in Japan:

(i) the income tax;

(ii) the corporation tax;

(iii) the special income tax for reconstruction;

(iv) the local corporation tax; and

(v) the local inhabitant taxes

(hereinafter referred to as "Japanese tax"); and

(b) in Morocco:

(i) the income tax; and

(ii) the corporation tax

(hereinafter referred to as "Moroccan tax").

4. This Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their taxation laws.

ARTICLE 3
GENERAL DEFINITIONS

1. For the purposes of this Convention, unless the context otherwise requires:

(a) the term "Japan", when used in a geographical sense, means all the territory of Japan, including its territorial sea, in which the laws relating to Japanese tax are in force, and all the area beyond its territorial sea, including the seabed and subsoil thereof, over which Japan has sovereign rights in accordance with international law and in which the laws relating to Japanese tax are in force;

(b) the term "Morocco" means the Kingdom of Morocco and, when used in a geographical sense, means the territory of the Kingdom of Morocco, and any maritime area situated beyond the territorial waters of the Kingdom of Morocco which has been or might be in the future designated by the laws of the Kingdom of Morocco, in accordance with the United Nations Convention on the Law of the Sea, as being an area into which the rights of the Kingdom of Morocco relative to the seabed and to the maritime subsoil as well as to natural resources can be exercised;

(c) the terms "a Contracting State" and "the other Contracting State" mean Japan or Morocco, as the context requires;

(d) the term "person" includes an individual, a company and any other body of persons;

(e) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

(f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

(g) the term "international traffic" means any transport by a ship or aircraft except when the ship or aircraft is operated solely between places in a Contracting State and the enterprise that operates the ship or aircraft is not an enterprise of that Contracting State;

(h) the term "competent authority" means:

(i) in Japan, the Minister of Finance or his authorised representative; and

(ii) in Morocco, the Minister of Finance or his authorised representative;