d) the term "tax" means Japanese tax or Netherlands tax, as the context requires;

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

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

g) the term "enterprise" applies to the carrying on of any business;

h) 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;

i) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

j) the term "competent authority" means:

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

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

k) the term "national" means:

(i) in the case of Japan, any individual possessing the nationality of Japan, any juridical person created or organised under the laws of Japan and any organisation without juridical personality treated for the purposes of Japanese tax as a juridical person created or organised under the laws of Japan; and

(ii) in the case of the Netherlands, any individual possessing the nationality of the Netherlands and any legal person, partnership or association deriving its status as such from the laws in force in the Netherlands;

l) the term "business" includes the performance of professional services and of other activities of an independent character; and

m) the term "pension fund" means any person that:

(i) is established and regulated as such under the laws of a Contracting State;

(ii) is operated principally to administer or provide old age, disability or survivor's pensions, retirement benefits or other similar remuneration or to earn income for the benefit of other pension funds; and

(iii) is exempt from tax in that Contracting State with respect to income derived from the activities described in clause (ii).

2. As regards the application of this Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the laws of that Contracting State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that Contracting State prevailing over a meaning given to the term under other laws of that Contracting State.

Article 4
RESIDENT

1. For the purposes of this Convention, the term "resident of a Contracting State" means any person who, under the laws of that Contracting State, is liable to tax therein by reason of his domicile, residence, place of head or main office, place of management or any other criterion of a similar nature, and also includes:

a) that Contracting State and any political subdivision or local authority thereof;

b) a pension fund established and regulated as such under the laws of that Contracting State; and

c) a person established and operated in that Contracting State principally for a religious, charitable, educational, scientific, artistic, cultural or public purpose, only if all or a part of its income is exempt from tax under the laws of that Contracting State.