(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 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;

(h) 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;

(i) the term “national”, in relation to a Contracting State, means:

(i) any individual possessing the nationality of that Contracting State; and

(ii) any legal person, partnership or association deriving its status as such from the laws in force in that 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 Qatar, the Minister of Finance or his authorised representative; and

(k) the term “pension fund” means any person that:

(i) is established under the laws of a Contracting State;

(ii) is operated principally to administer or provide 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 Agreement 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 Agreement 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 Agreement, the term “resident of a Contracting State” means:

(a) in the case of Japan, any person who, under the laws of Japan, is liable to tax therein by reason of his domicile, residence, place of head or main office or any other criterion of a similar nature. This term, however, does not include any person who is liable to tax in Japan in respect only of income from sources in Japan; and

(b) in the case of Qatar, a natural person who has a permanent home, has been for more than 183 consecutive or separate days during any twelve month period, or has his centre of vital interests, in Qatar, and a body corporate which is incorporated under Qatari laws, or whose head office or place of effective management is situated in Qatar.

The Government of a Contracting State or a political subdivision, local authority or statutory body thereof is also a resident of that Contracting State for the purposes of the Agreement.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

(a) he shall be deemed to be a resident only of the Contracting State in which he has a permanent home available to him; if he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident only of the Contracting State with which his personal and economic relations are closer (centre of vital interests);