(b) the term "Chile" means the Republic of Chile and, when used in a geographical sense, means all the territory of the Republic of Chile, including its territorial sea, and all the area beyond its territorial sea, including the seabed and subsoil thereof, over which the Republic of Chile has sovereign rights in accordance with international law;

(c) the terms "a Contracting State" and "the other Contracting State" mean Japan or Chile, 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 operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

(h) 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 Chile, the Minister of Finance, the Commissioner of the Revenue Service or their authorised representatives;

(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; and

(j) the term "pension fund" means any person that:

(i) was constituted and is operated in a Contracting State exclusively or almost exclusively to administer or provide pension or other similar remuneration under the social security legislation of that Contracting State recognised as such for tax purposes in that Contracting State, primarily for the benefit of residents of that Contracting State; or

(ii) was constituted and is operated to invest funds for the benefit of persons referred to in clause (i), provided that substantially all the income of that person is derived from investments made for the benefit of these persons.

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 incorporation, place of management or any other criterion of a similar nature, and also includes that Contracting State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in that Contracting State in respect only of income from sources in that Contracting State.

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: