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 “Denmark” means the Kingdom of Denmark and, when used in a geographical sense, means all the territory of the Kingdom of Denmark including any area outside the territorial sea of the Kingdom of Denmark which in accordance with international law has been or may hereafter be designated under Danish laws as an area within which the Kingdom of Denmark may exercise sovereign rights with respect to the exploration and exploitation of the natural resources of the seabed or its subsoil and the superjacent waters and with respect to other activities for the exploration and economic exploitation of the area; that term does not comprise the Faroe Islands and Greenland;

(c) the terms “a Contracting State” and “the other Contracting State” mean Japan or Denmark, 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 term “enterprise” applies to the carrying on of any business;

(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 “competent authority” means:

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

(ii) in the case of Denmark, the Minister for Taxation or his authorised representative;

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

(i) any individual possessing the nationality or citizenship 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;

(k) the term “business” includes the performance of professional services and of other activities of an independent character; and

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

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

(ii) 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) granted exemption, reduction or deferral of 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 law 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.