(d) "cross-border trade in services" means the supply of a service:

(i) from the territory of a Party into the territory of the other Party; or

(ii) in the territory of a Party to the service consumer of the other Party;

(e) "direct taxes" comprises all taxes on total income, on total capital or on elements of income or of capital, including taxes on gains from the alienation of property, taxes on estates, inheritances and gifts, and taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation;

(f) "economic activity" means any service or activity of an industrial, commercial or professional character or activities of craftsmen, except for services supplied or activities performed in the exercise of governmental authority;

(g) "enterprise" means a juridical person or branch or representative office;

(h) "entrepreneur of a Party" means a natural or juridical person of a Party that seeks to establish, is establishing or has established an enterprise in accordance with subparagraph (i), in the territory of the other Party;

(i) "establishment" means the setting up or the acquisition of a juridical person, including through capital participation, or the creation of a branch or representative office, with a view to establishing or maintaining lasting economic links;[1]

(j) "existing" means in effect on the date of entry into force of this Agreement;

(k) "ground handling services" means the supply at an airport, on a fee or contract basis, of the following services: airline representation, administration and supervision; passenger handling; baggage handling; ramp services; catering, except the preparation of the food; air cargo and mail handling; fuelling of an aircraft; aircraft servicing and cleaning; surface transport; and flight operations, crew administration and flight planning. Ground handling services do not include: self-handling; security; line maintenance; aircraft repair and maintenance; or management or operation of essential centralised airport infrastructure, such as de-icing facilities, fuel distribution systems, baggage handling systems and fixed intra-airport transport systems;

(l) "juridical person" means any legal entity duly constituted or otherwise organised under the applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

(m) a juridical person is:

(i) "owned" by natural or juridical persons of a Party if more than 50 per cent of the equity interest in it is beneficially owned by natural or juridical persons of that Party; and

(ii) "controlled" by natural or juridical persons of a Party if those natural or juridical persons have the power to name a majority of its directors or otherwise to legally direct its actions;

(n) "juridical person of a Party" means a juridical person constituted or organised under the laws and regulations of a Party and engaged in substantive business operations in the territory of that Party.

Notwithstanding the first sentence, shipping companies established outside the United Kingdom or Japan and controlled by nationals of the United Kingdom or of Japan, respectively, shall also be beneficiaries of the provisions of this Chapter if their vessels are registered in accordance with their respective legislation, in the United Kingdom or in Japan and fly the flag of the United Kingdom or of Japan;

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[1] Expansion is understood by the Parties as being covered through the definition of establishment in the form of establishment by a covered enterprise.