(a) the term “Georgia”, when used in a geographical sense, means the territory defined in accordance with Georgian legislation, including land territory, its subsoil and the air space over them, and internal waters and territorial sea including the seabed, its subsoil and the air space over them, in respect of which Georgia exercises sovereignty in accordance with international law, as well as the contiguous zone, the exclusive economic zone and the continental shelf in respect of which Georgia may exercise its sovereign rights or jurisdiction in accordance with international law;

(b) 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;

(c) the terms “a Contracting State” and “the other Contracting State” mean Japan or Georgia, 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 except when the ship or aircraft is operated solely between places in a Contracting State and the enterprise that operates the ship or aircraft is not an enterprise of that Contracting State;

(i) the term “competent authority” means:

(i) in Georgia, the Ministry of Finance or its authorised representative;

(ii) in Japan, the Minister of Finance 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;

(l) the term “recognised pension fund” of a Contracting State means an entity or arrangement established under the law of that Contracting State that is treated as a separate person under the taxation laws of that Contracting State and:

(i) that is established and operated exclusively or almost exclusively to administer or provide retirement benefits and ancillary or incidental benefits or other similar remuneration to individuals and that is regulated as such by that Contracting State or one of its political subdivisions or local authorities; or

(ii) that is established and operated exclusively or almost exclusively to invest funds for the benefit of other recognised pension funds of that Contracting State.