

II. DEFINITIONS

ARTICLE 3

GENERAL DEFINITIONS

1. For the purposes of this Convention, unless the context otherwise requires:
 - (a) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or the Republic of Chile;
 - (b) the term "person" includes an individual, a company, a trust and any other body of persons;
 - (c) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
 - (d) 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;
 - (e) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the principal purpose is to transport passengers or property between places within the other Contracting State;
 - (f) the term "competent authority" means:
 - (i) in the case of Canada, the Minister of National Revenue or the Minister's authorised representative, and
 - (ii) in the case of Chile, the Minister of Finance or the Minister's authorised representative;
 - (g) the term "national" means:
 - (i) any individual possessing the nationality of a Contracting State;
or
 - (ii) any legal person, partnership or association constituted in accordance with the laws in force in a Contracting State.
2. As regards the application of the 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 State for the purposes of the taxes to which the Convention applies.