

- b) The expression "Chilean transportation enterprise" means an enterprise carried on by:
- i) the Government of the Republic of Chile,
 - ii) a physical person (other than a national of Canada) resident in Chile for the purpose of income taxes imposed by the Government of Chile, and not ordinarily resident in Canada, or
 - iii) a stock corporation or partnership incorporated in Chile under the Chilean laws.
- c) The term income in respect of a transportation enterprise means earnings, gross receipts, revenues, income and profits derived by the enterprise from the operation of ships or aircraft in international traffic, including those amounts derived from the operation of ships or aircraft, and from rental of containers and related equipment provided such amounts are incidental to the operation of the transportation enterprise. It also includes interest generated from the operation of ships or aircraft in international traffic, including those derived from temporary deposits maintained by the transportation enterprise provided that such interest be incidental to the operation of the transportation enterprise.
- d) the term "taxes" includes surtaxes, charges, assessments and fees levied by a Contracting Government.

ARTICLE 5.

Any term not otherwise defined shall, unless the context otherwise requires, be given the meaning by each Contracting Government which it has for the purposes of the laws of the Contracting Government relating to the taxes which are the subject of this Agreement.