

United States persons ordinarily resident in the United States of America, for purposes of paragraph 1 of Article 1703, means:

- a) in the case of a company, a company legally constituted or organized under the laws of the United States of America and controlled, directly or indirectly, by one or more United States individuals described in subparagraph (b), and
- b) in the case of an individual, one who is ordinarily resident in the United States of America.