

(c) The terms “ territory of one of the Contracting Governments ” and “ territory of the other Contracting Government ” mean the United States or New Zealand, as the context requires.

(d) The term “ tax ” means United States tax or New Zealand tax, as the context requires.

(e) The term “ person ” includes any body of persons, corporate or not corporate.

(f) The term “ company ” means any body corporate.

(g) The term “ United States corporation ” means a corporation, association or other like entity created or organized in, or under the laws of, the United States.

(h) The term “ New Zealand corporation ” means any kind of juridical person created under the laws of New Zealand.

(i) The terms “ corporation of one Contracting Government ” and “ corporation of the other Contracting Government ” mean a United States corporation or a New Zealand corporation, as the context requires.

(j) The term “ resident of New Zealand ” means any person (other than a citizen of the United States or a United States corporation) who is resident in New Zealand for the purposes of New Zealand tax and not resident in the United States for the purposes of United States tax. A corporation is to be regarded as resident in New Zealand if it is incorporated under the laws of, or if its business is managed and controlled in, New Zealand.

(k) The term “ resident of the United States ” means any individual who is resident in the United States for the purposes of United States tax and not resident in New Zealand for the purposes of New Zealand tax, and any United States corporation and any partnership created or organized in, or under the laws of, the United States, being a corporation or partnership which is not resident in New Zealand for the purposes of New Zealand tax.

(l) The terms “ resident of the territory of one of the Contracting Governments ” and “ resident of the territory of the other Contracting Government ” mean a resident of the United States or a resident of New Zealand, as the context requires.

(m) The terms “ United States enterprise ” and “ New Zealand enterprise ” mean, respectively, an industrial or commercial enterprise or undertaking carried on by a resident of the United States and an industrial or commercial enterprise or undertaking carried on by a resident of New Zealand ; and the terms “ enterprise of one of the Contracting Governments ” and “ enterprise of the other Contracting Government ” mean a United States enterprise or a New Zealand enterprise, as the context requires.

(n) The term “ industrial or commercial profits ” includes manufacturing, mercantile, mining, financial and farming profits,