the income tax, the corporation tax, including any withholding tax, prepayment or advance payment with respect to the aforesaid taxes, (hereinafter referred to as "French tax").

4. The Convention shall apply also to any identical or substantially similar taxes and to taxes on capital which are imposed after the date of signature of this Convention in addition to, or in place of, the existing taxes. The Contracting States shall notify each other of any important changes which have been made in their respective taxation laws.

ARTICLE III

General Definitions

1. In this Convention:

(a) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or France;

(b) the term "person" includes an individual, a company or any other body of persons, and in the case of Canada, a partnership, an estate and a trust;

(c) the term "company" means any body corporate or any other entity which is treated as a body corporate for tax purposes; in French, the term "société" also means a "corporation" within the meaning of Canadian law;

(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 "competent authority" means:

  (i) in the case of Canada, the Minister of National Revenue or his authorized representative;

  (ii) in the case of France, the Minister of Economy and Finance (le Ministre de l'Économie et des Finances) or his authorized representative;

(f) the term "tax" means Canadian tax or French tax, as the context requires;

(g) the term "national" means:

  (i) any individual possessing the nationality of a Contracting State;

  (ii) any legal person, partnership and association deriving its status as such from the law in force in a Contracting State.

2. As regards the application of the Convention by a Contracting State, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that