

“sub-national government” means:

- (i) in respect of Canada, provincial or local governments; and
- (ii) in respect of the Republic of Peru, regional or local governments;

“tax convention” means a convention for the avoidance of double taxation or other international taxation agreement or arrangement;

“taxation authorities” means the following until notice in writing to the contrary is provided to the other Party:

- (i) for Canada: the Assistant Deputy Minister, Tax Policy, of the Department of Finance Canada; and
- (ii) for the Republic of Peru: the Vice Minister of Economy, the Ministry of Economy and Finance.

“territory” means

- (i) in respect of Canada:
 - (a) the land territory of Canada, air space, internal waters and territorial sea of Canada;
 - (b) those areas, including the exclusive economic zone and the seabed and subsoil, over which Canada exercises, in accordance with international law, sovereign rights or jurisdiction for the purpose of exploration and exploitation of the natural resources; and
 - (c) artificial islands, installations and structures in the exclusive economic zone or on the continental shelf over which Canada has jurisdiction as a coastal state; and
- (ii) in respect of the Republic of Peru, the land territory, the islands, the internal waters, as well as the airspace and the maritime domain which includes the sea adjacent to its coast, its seabed and subsoil, to a distance of 200 nautical miles measured from the baselines established by law, and the corresponding continental shelf, over which the Republic of Peru exercises sovereignty and jurisdiction in accordance with its domestic law and international law;