

3. The existing taxes to which the Convention shall apply are in particular:

(a) in the case of Canada:

the taxes imposed by the Government of Canada under the Income Tax Act, (hereinafter referred to as "Canadian tax");

(b) in the case of Denmark:

1. the income tax to the State (indkomstskatten til staten);
 2. the municipal income tax (den kommunale indkomstskat);
 3. the income tax to the county municipalities (den amtskommunale indkomstskat);
 4. the church tax (kirkeskatten);
 5. the tax on dividends (udbytteskatten);
 6. the tax on interest (renteskatten);
 7. the tax on royalties (royaltyskatten);
 8. taxes imposed under the Hydrocarbon Tax Act (skatter i henhold til kulbrinteskatteloven); and
 9. the capital tax to the State (formueskatten til staten),
- (hereinafter referred to as "Danish tax").

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

II. DEFINITIONS

ARTICLE 3

General Definitions

1. For the purposes of this Convention, unless the context otherwise requires:

- (a) (i) the term "Canada" used in a geographical sense, means the territory of Canada, including,
 - (I) any area beyond the territorial sea of Canada which, in accordance with international law and the laws of Canada, is an area in respect of which Canada may exercise rights with respect to the seabed and subsoil and their natural resources; and