

- (ii) the tax on income of individuals; and
 - (iii) the property tax;
- (hereinafter referred to as "Uzbekistan tax").

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

ARTICLE 3

General Definitions

1. For the purposes of this Convention, unless the context otherwise requires:
 - (a) 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 within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;
 - (ii) the sea and airspace above every area referred to in clause (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
 - (b) the term "Uzbekistan" means the Republic of Uzbekistan, including the territorial sea, and any area outside the territorial sea within which, in accordance with international law, the Republic of Uzbekistan has sovereign rights for the purpose of exploring and exploiting the natural resources of the seabed and its subsoil and the superjacent waters;
 - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Uzbekistan;
 - (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 "person" includes an individual, an estate, a trust, a company, a partnership and any other body of persons;
 - (f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
 - (g) 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 the Republic of Uzbekistan, the Chairman of the State Tax Committee, or his authorized representative;
 - (h) the term "national" means: