II. DEFINITIONS

Article 3

General Definitions

- 1. In 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;
 - the sea and airspace above every area referred to in subparagraph (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 "Trinidad and Tobago" means the islands of Trinidad and Tobago and, when used in a geographical sense, the term "Trinidad and Tobago" includes:
 - (i) the territorial sea thereof; and
 - (ii) the seabed and subsoil of the adjacent submarine areas beyond the territorial sea over which Trinidad and Tobago exercises sovereign rights, in accordance with Trinidad and Tobago legislation and international law concerning the continental shelf, for the purpose of exploration and exploitation of the natural resources of such areas, but only to the extent that the person, property or activity to which this Convention is being applied is connected with such exploration or exploitation;
 - (iii) the sea and airspace above every area referred to in subparagraph (ii) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
 - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Trinidad and Tobago;
 - the term "person" includes an individual, an estate, a trust, a company and any other body of persons;
 - (e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
 - (f) 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;
 - (g) the term "competent authority" means: