

- (b) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form;
- (c) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (d) the term “competent authority” means:
 - (i) in the case of Canada, the Minister of National Revenue or the Minister’s authorised representative;
 - (ii) in the case of Anguilla, the Permanent Secretary in the Ministry of Finance or the Permanent Secretary’s authorised representative;
- (e) the term “information” means any fact, statement or record in any form whatever;
- (f) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Party to obtain and provide the requested information;
- (g) the term “Party” means Canada or Anguilla as the context requires;
- (h) the term “person” includes an individual, a company, a trust, a partnership and any other body of persons;
- (i) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
- (j) The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased and sold, or readily purchased and redeemed, by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;