

- (b) in the case of Algeria:
- (i) the tax on total income;
 - (ii) the tax on profits of companies;
 - (iii) the tax on professional activities;
 - (iv) the lump-sum tax;
 - (v) the tax on capital;
 - (vi) the royalty and the tax on the net profits derived from the prospecting, research, exploitation and transportation by pipeline of hydrocarbons;

(hereinafter referred to as "Algerian 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 any significant 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 terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Algeria;
 - (b) 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, and
 - (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;
 - (c) the term "Algeria" means the People's Democratic Republic of Algeria and, used in a geographical sense, the term means the territory of the People's Democratic Republic of Algeria including the territorial sea and any area beyond the territorial sea, the areas over which the People's Democratic Republic of Algeria, in accordance with international law and the laws of Algeria, exercises its jurisdiction or sovereign rights with respect to the exploration and exploitation of natural resources of the seabed and subsoil and the overlying water;