

3. The existing taxes to which the Convention shall apply are in particular:
 - (a) in the case of Kazakhstan:
 - (i) the tax on income of legal persons and individuals;
 - (ii) the tax on the property of legal persons and individuals;
 (hereinafter referred to as "Kazakhstan tax");
 - b) in the case of Canada:

the taxes imposed by the Government of Canada under the Income Tax Act;

 (hereinafter referred to as "Canadian 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 term:
 - (i) "Kazakhstan" means the Republic of Kazakhstan. When used in a geographical sense, the term "Kazakhstan" includes the territorial waters, and also the exclusive economic zone and continental shelf in which Kazakhstan, for certain purposes, may exercise sovereign rights and jurisdiction in accordance with international law and in which the laws relating to Kazakhstan tax are applicable;
 - (ii) "Canada" used in a geographical sense, means the territory of Canada, including any area beyond the territorial seas 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;
 - (b) the term "person" includes an individual, a company and any other body of persons and, in the case of Canada, the term also includes a trust;
 - (c) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes, and in particular in the case of Kazakhstan includes a joint stock company, a limited liability company or any other legal entity or other organization which is liable to a tax on profits;
 - (d) the terms "a Contracting State" and "the other Contracting State" mean Kazakhstan or Canada, as the context requires;