

(b) in the case of Canada:

the income taxes imposed by the Government of Canada, (hereinafter referred to as "Canadian tax").

4. The Convention shall apply also to any identical or substantially similar taxes and to taxes on capital which are imposed after the date of signature of this Convention in addition to, or in place of, the existing taxes. Important changes which have been made in the taxation laws of the Contracting States shall be reciprocally communicated.

### ARTICLE III

#### *General Definitions*

1. In this Convention, unless the context otherwise requires:

- (a) (i) the term "Romania" used in a geographical sense, means the territory of the Socialist Republic of Romania including the sea-bed and sub-soil of areas beyond the territorial waters of Romania where Romania exercises sovereign rights, in accordance with international law and with its own law, for the purpose of exploration and exploitation of the natural resources of such areas;
- (ii) the term "Canada" used in a geographical sense, means the territory of Canada, including the sea-bed and sub-soil of areas beyond the territorial waters of Canada where Canada exercises sovereign rights, in accordance with international law and with its own law, for the purpose of exploration and exploitation of the natural resources of such areas;
- (b) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Romania;
- (c) the term "person" includes an individual, a company and any other body of persons and, in the case of Canada, it also includes an estate and a trust;
- (d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes; it also means a joint company within the meaning of Romanian law and a corporation within the meaning of Canadian law;
- (e) 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;
- (f) the term "competent authority" means:
  - (i) in the case of Romania, the Minister of Finance or his authorized representative,
  - (ii) in the case of Canada, the Minister of National Revenue or his authorized representative;
- (g) the term "tax" means Canadian tax or Romanian tax, as the context requires;