

## (b) In Denmark:

National income taxes, the intercommunal income tax, the communal income tax (hereinafter referred to as "Danish tax").

2. This Agreement shall also apply to any other taxes of a substantially similar character imposed by either Contracting Government subsequent to the signing of this Agreement.

## ARTICLE II.

1. In this Agreement, unless the context otherwise requires:
  - (a) The term "Denmark" means the Kingdom of Denmark, excluding the Faroe Islands and Greenland.
  - (b) The terms "one of the territories" and "the other territory" mean Denmark or Canada, as the context requires.
  - (c) The term "tax" means Danish tax or Canadian tax, as the context requires.
  - (d) The term "person" includes any body of persons, corporate or not corporate.
  - (e) The term "company" includes any body corporate.
  - (f) The terms "resident of Denmark" and "resident of Canada" mean respectively any person who is resident in Denmark for the purposes of Danish tax and not resident in Canada for the purposes of Canadian tax, and any person who is resident in Canada for the purposes of Canadian tax and not resident in Denmark for the purposes of Danish tax; a company shall be regarded as resident in Denmark if its business is managed and controlled in Denmark and as resident in Canada if its business is managed and controlled in Canada.
  - (g) The terms "resident of one of the territories" and "resident of the other territory" mean a person who is a resident of Denmark or a person who is a resident of Canada, as the context requires.
  - (h) The terms "Danish enterprise" and "Canadian enterprise" mean respectively an enterprise or undertaking carried on by a resident of Denmark and an enterprise or undertaking carried on by a resident of Canada; and the terms "enterprise of one of the territories" and "enterprise of the other territory" mean a Danish enterprise or a Canadian enterprise, as the context requires.
  - (i) The term "permanent establishment" when used with respect to an enterprise of one of the territories, means a branch, office, factory, or other fixed place of business, a mine, quarry or any other place of natural resources subject to exploitation. It also includes a place where building construction is carried on by contract for a period of at least one year, but does not