

- (ii) the income tax on citizens;

(hereinafter referred to as "Ukrainian tax").

- 4. The Convention shall apply also to any substantially similar taxes and to taxes on capital 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. In this Convention, unless the context otherwise requires:
  - (a) the term "Canada" used in a geographical sense, means the territory of Canada, including:
    - (i) 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;
    - (ii) the seas and airspace above every area referred to in subparagraph (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
  - (b) the term "Ukraine" used in a geographical sense, means the territory of Ukraine, its Continental Shelf and its exclusive (maritime) economic zone, including any area outside the territorial sea of Ukraine which in accordance with international law has been or may hereafter be designated as an area within which the rights of Ukraine with respect to the seabed and subsoil and their natural resources may be exercised;
  - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Ukraine;
  - (d) the term "person" includes an individual a company and any other body of persons; in the case of Canada, the term also includes an estate, a trust and a partnership;
  - (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 "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
  - (g) the term "competent authority" means:
    - (i) in the case of Canada, the Minister of National Revenue or his authorized representative;
    - (ii) in the case of Ukraine, the Ministry of Finance or its authorized representative;