

- (b) in the case of Armenia,
 - (i) the profit tax,
 - (ii) the income tax,
 - (iii) the property tax,
 - (iv) the land tax(hereinafter referred to as "Armenian 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.

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 Armenia;
 - (b) the term "Canada", used in a geographical sense, means the territory of Canada, including its territorial sea and air space over the land territory and the territorial sea, as well as the exclusive economic zone and the continental shelf beyond that zone, over which Canada exercises, in accordance with international law, its sovereign rights;
 - (c) the term "Armenia" means the Republic of Armenia, and when used in the geographical sense means the territory, including internal waters over which the Republic of Armenia exercises its sovereign rights and jurisdiction in accordance with internal legislation and international law;
 - (d) the term 'person' includes an individual, a trust, a company, a partnership and any other body of persons;
 - (e) the term 'company' means anybody corporate or any entity which is treated as a body corporate for tax purposes;
 - (f) 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;