

3. The existing taxes to which this Convention shall apply are in particular:

- (a) in the case of Poland:
  - (i) the personal income tax, and
  - (ii) the corporate income tax,  
(hereinafter referred to as "Polish 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 that 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 that have been made in their taxation laws.

### ARTICLE 3

#### General Definitions

1. For the purposes of this Convention, unless the context otherwise requires:

- (a) the term "Poland" means the Republic of Poland and, when used in a geographical sense, means the territory of the Republic of Poland, and any area adjacent to the territorial sea of the Republic of Poland within which, under the laws of Poland and in accordance with international law, the rights of Poland with respect to the exploration and exploitation of the natural resources of the seabed and its sub-soil may be exercised;
- (b) the term "Canada", used in a geographical sense, means:
  - (i) the land territory, air space, internal waters and territorial sea of Canada,