

(ii) the tax on income of legal persons;

(iii) the tax on immovable property;

(hereinafter referred to as "Slovak tax").

4. The Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Agreement 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. For the purposes of this Agreement, 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 sea of Canada that, in accordance with international law and the laws of Canada, is an area in respect of which Canada may exercise rights with respect to the seabed and subsoil and their natural resources, and
    - (ii) the sea and airspace above every area referred to in clause (i);
  - b) the term "Slovakia" means the Slovak Republic and, used in a geographical sense, means the territory within which the Slovak Republic exercises its sovereign rights and jurisdiction, in accordance with the rules of international law;
  - c) the terms "a Contracting State" and "the other Contracting State" mean Canada or Slovakia as the context requires;
  - d) the term "person" includes an individual, a trust, a company and any other body of persons;
  - e) the term "company" means any body 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;
  - g) the term "competent authority" means:
    - (i) in the case of Canada, the Minister of National Revenue or the Minister's authorized representative;
    - (ii) in the case of Slovakia, the Minister of Finance or the Minister's authorized representative;