

- (iv) the agricultural tax;
- (v) the complementary tax on the total income of individuals;
- (vi) the tax on income from shares or corporate rights and assimilated income  
(hereinafter referred to as "Moroccan tax").

4. The Convention shall apply also to any identical or substantially similar taxes and to taxes on capital which are imposed after the date of signature of this Convention in addition to, or in place of, the existing taxes. The Contracting States shall notify each other of changes which have been made in their respective taxation laws.

## II. DEFINITIONS

### ARTICLE III

#### *General Definitions*

1. In this Convention, unless the context otherwise requires:

- (a) (i) the term "Canada" used in a geographical sense, means the territory of Canada, including any area beyond the territorial waters of Canada which, under the laws of Canada, is an area within which Canada may exercise rights with respect to the sea-bed and sub-soil and their natural resources;
- (ii) the term "Morocco" means the Kingdom of Morocco and when used in a geographical sense, means the territory of Morocco and the territory adjacent to the territorial waters of Morocco which is considered as national territory for tax purposes and where Morocco may, in accordance with international law, exercise its rights with respect to the sea-bed and sub-soil and their natural resources (continental shelf);
- (b) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Morocco;
- (c) the term "person" includes an individual, an estate, a trust, a company, a partnership and any other body of persons;
- (d) the term "company" means any body corporate or any other entity which is treated as a body corporate for tax purposes; in French, the term "société" also means a "corporation" within the meaning of Canadian law;
- (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 "competent authority" means:
  - (i) in the case of Canada, the Minister of National Revenue or his authorized representative,
  - (ii) in the case of Morocco, the Minister responsible for Finances or his duly authorized or delegated representative;