

(hereinafter referred to as "Indian tax").

4. The Agreement shall apply also to any identical or substantially similar taxes on income which are imposed by either Contracting State after the date of signature of this Agreement in addition to, or in place of, the existing taxes.

5. At the end of each year, the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws which are the subject of this Agreement and furnish copies of relevant enactments and regulations.

CHAPTER II

DEFINITIONS

ARTICLE 3

General Definitions

1. In this Agreement, 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 seas 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 "India" means the territory of India and includes the territorial sea and airspace above it as well as any other maritime zone referred to in the maritime zone referred to in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976 (Act No. 80 of 1976), in which India has certain rights and to the extent that these rights can be exercised therein as if such maritime zone is a part of the territory of India;
- (b) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or India;
- (c) the term "person" shall have the meaning assigned to it in the taxation laws in force in the respective Contracting State; in the case of Canada, it includes a partnership;
- (d) the term "company" means any body corporate or any other entity which is treated as a company 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: