

- (ii) the profit tax;
  - (iii) the profit remittance tax;
- (hereinafter referred to as "Vietnamese 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 important 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 seas of Canada which, in accordance with international law and the laws of Canada, is an area within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;
    - (ii) the seas and airspace above every area referred to in subparagraph (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
  - (b) the term "Vietnam" means the Socialist Republic of Vietnam and, when used in a geographical sense, it means the territory of Vietnam, including:
    - (i) any area beyond the territorial seas of Vietnam which, in accordance with international law and the laws of Vietnam, is an area within which Vietnam may exercise rights with respect to the seabed and subsoil and their natural resources;
    - (ii) the seas and airspace above every area referred to in subparagraph (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
  - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Vietnam;
  - (d) the term "person" includes an individual, a company, a partnership 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;