

- (iii) the income tax on legal entities;
- (iv) the income tax on non-residents,

including the prepayments, the surcharges on these taxes and prepayments, and the communal supplement to the individual income tax, (hereinafter referred to as "Belgian tax");

- (b) in the case of Canada:

the income taxes imposed by the Government of Canada, (hereinafter referred to as "Canadian tax").

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

II. DEFINITIONS

ARTICLE III

General Definitions

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

- (a) (i) the term "Belgium" used in a geographical sense means the territory of the Kingdom of Belgium, including any area beyond the territorial waters of Belgium which is an area within which Belgium may exercise rights with respect to the sea-bed and sub-soil and their natural resources;
- (ii) the term "Canada" used in a geographical sense means the territory of Canada, including any area beyond the territorial waters of Canada which is an area within which Canada may exercise rights with respect to the sea-bed and sub-soil and their natural resources;
- (b) The terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Belgium;
- (c) The term "person" includes an individual, a company, a partnership and any other body of persons, including, in the case of Canada, an estate and a trust;
- (d) The term "company" means any body corporate or any other entity which is taxable as a body corporate on income in the State of which it is a resident; in French, the term "société" also means a "corporation" within the meaning of Canadian law;