

- (b) “Guernsey”, used in a geographical sense, means Guernsey, Alderney and Herm, including the territorial sea adjacent to those islands, in accordance with international law;
- (c) “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form and the term “public collective investment fund or scheme” means any fund or scheme in which the purchase and sale, or the purchase and redemption, of shares or other interests is not implicitly or explicitly restricted to a limited group of investors;
- (d) “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (e) “competent authority” means:
  - (i) in the case of Canada, the Minister of National Revenue or the Minister’s authorised representative;
  - (ii) in the case of Guernsey, the Director of Income Tax or the Director’s delegate;
- (f) “information” means any fact, statement, document or record in whatever form;
- (g) “information gathering measures” means laws and administrative or judicial procedures enabling a requested Party to obtain and provide the information requested;
- (h) “person” includes a natural person, a company, and any other body or group of persons;
- (i) “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
- (j) “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided that its listed shares can be readily purchased and sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;