

3. The existing taxes to which this Agreement shall apply are, in particular:
- (a) in the case of Canada:
- the taxes imposed by the Government of Canada under the Income Tax Act, (hereinafter referred to as "Canadian tax");
- (b) in the case of Kyrgyzstan:
- the taxes imposed by the Government of the Kyrgyz Republic in accordance with the laws of the Kyrgyz Republic on the taxation of income and of property (capital);
- (hereinafter referred to as "Kyrgyz tax").
4. This Agreement shall apply also to any similar taxes and to taxes on capital which are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws.

## II. DEFINITIONS

### 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 clause (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 "Kyrgyzstan" means the Kyrgyz Republic and, when used in a geographical sense, means the territory upon which the Kyrgyz Republic exercises its sovereign rights and jurisdiction in accordance with international law and in which the taxation legislation of the Kyrgyz Republic is applied;
- (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Kyrgyzstan;
- (d) the term "person" includes an individual, a company and any other body of persons and, in the case of Canada it also includes a trust;
- (e) the term "company" means any corporate entity or any entity which is treated as a corporate entity for tax purposes;