

- (vi) the general income tax,
- (vii) the corporation profits tax,
- (viii) the supplementary taxes imposed as a percentage of taxes mentioned above or otherwise.

(hereafter referred to as "Egyptian tax").

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

## II. DEFINITIONS

### ARTICLE 3

#### *General Definitions*

(1) For the purposes of this Convention, 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 seabed and subsoil and their natural resources:

(ii) the term "Egypt" means the Arab Republic of Egypt, and when used in a geographical sense, the term "Egypt" includes:

(A) the territorial sea thereof, and

(B) the seabed and subsoil of the submarine areas adjacent to the coast thereof, but beyond the territorial sea, over which Egypt exercises sovereign rights, in accordance with international law for the purpose of exploration for and exploitation of the natural resources of such area, but only to the extent that the person, property or activity to which the Convention is being applied is connected with such exploration or exploitation;

(b) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Egypt;

(c) the term "person" includes an individual, an estate, a trust, a company, a partnership and any other body of persons;

(d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes; in French, the term "société" also means a "corporation" within the meaning of Canadian law;