

### ARTICLE 3

#### Taxes Covered

1. The existing taxes to which this Agreement shall apply are in particular:
  - (a) in Bahrain to income tax payable under Amiri Decree No. 22/1979 ("The Oil Tax"); and
  - (b) in Canada, all taxes imposed or administered by the Government of Canada.
2. This Agreement shall apply also to any identical or substantially similar taxes that 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 Parties shall notify each other of any significant changes that have been made in their taxation laws.

### ARTICLE 4

#### Definitions

1. For the purposes of this Agreement, unless otherwise defined:
  - (a) the term "Bahrain" means, the territory of the Kingdom of Bahrain as well as the maritime areas, sea bed and subsoil over which Bahrain exercises, in accordance with international law, sovereign rights and jurisdiction;
  - (b) the term "Canada" means:
    - (i) the land territory, air space, internal waters and territorial sea of Canada;
    - (ii) the exclusive economic zone of Canada, as determined by its domestic law pursuant to Part V of the *United Nations Convention on the Law of the Sea* (UNCLOS); and
    - (iii) the continental shelf of Canada, as determined by its domestic law pursuant to Part VI of UNCLOS;
  - (c) the term "Contracting Party" means Bahrain or Canada as the context requires;
  - (d) the term "competent authority" means:
    - (i) in the case of Bahrain, the Minister of Finance or the Minister's authorised representative,
    - (ii) in the case of Canada, the Minister of National Revenue or the Minister's authorised representative;