

- (iv) the tax on income from movable capital;
- (v) the general tax on income

hereinafter referred to as "Ivory Coast 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.

ARTICLE III

General Definitions

1. In this Convention, unless the context otherwise requires:
 - (a) 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;
 - (b) the term "Ivory Coast" used in a geographical sense, means the national territory as well as the sea area over which the Republic of the Ivory Coast has sovereign jurisdiction, including any area outside the territorial sea of the Ivory Coast which in accordance with international law has been or may hereafter be designated, under the laws of the Ivory Coast concerning the continental shelf, as an area within which the rights of the Ivory Coast with respect to the seabed and subsoil and their natural resources may be exercised;
 - (c) the term "nationals" means:
 - (i) all individuals possessing the nationality of a Contracting State;
 - (ii) all legal persons, partnerships and associations deriving their status as such from the laws in force in a Contracting State;
 - (d) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or the Ivory Coast;
 - (e) the term "person" includes an individual, a company and any other body of persons; and in the case of Canada, it also includes an estate and a trust;
 - (f) 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;