

ARTICLE 3

Taxes Covered

1. The taxes which are the subject of this Agreement are, in the case of Canada, all taxes imposed or administered by the Government of Canada, and in the case of the Commonwealth of Dominica, all taxes imposed or administered by the Commonwealth of Dominica, at the date of signature of this Agreement.
2. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to or in place of the existing taxes.
3. Furthermore, the taxes covered may be expanded or modified by mutual agreement of the Parties in the form of an exchange of letters.
4. The competent authorities of the Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by this Agreement which may affect their obligations pursuant to this Agreement.

ARTICLE 4

Definitions

1. For the purposes of this Agreement, unless otherwise defined:
 - (a) the term "Party" means Canada or the Commonwealth of Dominica as the context requires;
 - (b) the term "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 the Commonwealth of Dominica, the Minister for Finance or the Minister's authorised representative;
 - (c) the term "person" includes an individual, a company, a trust, a partnership and any other body of persons;
 - (d) the term "company" means anybody corporate or any entity that is treated as a body corporate for tax purposes;