

3. The existing taxes to which the Convention shall apply are, in particular:
- (a) in the case of Lithuania:
    - (i) the tax on profits of legal persons (juridiniu asmenu pelno mokestis);
    - (ii) the tax on income of natural persons (fiziniu asmenu pajamu mokestis);
    - (iii) the tax on enterprises using state-owned capital (palukanos uz valstybinio kapitalo naudojima);
    - (iv) the tax on immovable property (nekilnojamojo turto mokestis);
 (hereinafter referred to as "Lithuanian tax");
  - (b) in the case of Canada:
 

the taxes imposed by the Government of Canada under the Income Tax Act, (hereinafter referred to as "Canadian tax").
4. The Convention shall apply also to any similar taxes and to taxes on capital which are imposed after the date of signature of the Convention 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. In this Convention, unless the context otherwise requires:
- (a) the term "Lithuania" means the Republic of Lithuania and, when used in the geographical sense, means the territory of the Republic of Lithuania and any other area adjacent to the territorial waters of the Republic of Lithuania within which, under the laws of the Republic of Lithuania and in accordance with international law, the rights of Lithuania may be exercised with respect to the seabed and its subsoil and their natural resources;
  - (b) 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 subparagraph (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;