

- (a) in the case of Canada:  
the income taxes imposed by the Government of Canada,  
(hereinafter referred to as "Canadian tax");
- (b) in the case of Pakistan:  
—the income tax,  
—the super tax and  
—surcharge  
(hereinafter referred to as "Pakistan tax").

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

## Chapter II

### DEFINITIONS

#### ARTICLE III

##### *General Definitions*

1. In this Convention, unless the context otherwise requires:
- (a) (i) the term "Pakistan" used in a geographical sense means Pakistan as defined in the Constitution of the Islamic Republic of Pakistan and also includes any area outside the territorial waters of Pakistan which under the laws of Pakistan is an area within which the rights of Pakistan with respect to the sea-bed and sub-soil and their natural resources may be exercised;
- (ii) the term "Canada" used in a geographical sense means the territory of Canada, including any area outside the territorial waters of Canada which under the laws of Canada is an area within which the rights of Canada with respect to the sea-bed and sub-soil and their natural resources may be exercised;
- (b) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Pakistan;
- (c) the term "person" includes an individual, a company, a partnership, an estate, a trust and any other entity treated as taxable unit;
- (d) the term "company" means any body corporate or any other entity which is treated as a body corporate for tax purposes;