

(hereinafter referred to as "Polish tax").

4. The Convention shall apply also to any identical or substantially 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 Contracting States shall notify each other of any substantial changes which have been made in their respective taxation laws.

ARTICLE 3

General Definitions

1. In this Convention, unless the context otherwise requires:

- (a) (i) the term "Canada" used in a geographical sense, means the territory of Canada, including any area beyond the territorial seas of Canada which, in accordance with international law and 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;
- (ii) the term "Poland" used in a geographical sense, means the territory of the Polish People's Republic, including the area outside the territorial sea (fishing zone, continental shelf) which is an area within which Poland exercises jurisdiction in accordance with international law and the internal laws of Poland;
- (b) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Poland;
- (c) the term "person" includes an individual, an estate, a trust, a company, a partnership and any other body of persons;
- (d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- (e) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;