(iii)   the social service tax;

(hereinafter referred to as "Jordanian 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 competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws.

ARTICLE 3

II. Definitions

General Definitions

1.   For the purposes of this Convention, unless the context otherwise requires:

(a)   (i)   the term "Canada" used in a geographical sense, means the territory of Canada, including

        (A)   any area beyond the territorial sea 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, and

        (B)   the sea and airspace above every area referred to in (A) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;

    (ii)   the term "Jordan" means the Hashemite Kingdom of Jordan, the territorial waters of Jordan, and the seabed and subsoil of the territorial waters, and includes any area extending beyond the limits of the territorial waters of Jordan, and the seabed and subsoil of any such area, which has been or may hereafter be designated, under the laws of Jordan, and in accordance with international law as an area over which Jordan has sovereign rights for the purposes of exploring and exploiting the natural resources, whether living or non-living;

(b)   the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Jordan;

(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;