

## II. DEFINITIONS

### Article 3

#### General Definitions

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

- (a) 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 sub-paragraph (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
- (b) the term "Republic of Hungary", used in a geographical sense, means the territory of the Republic of Hungary;
- (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or the Republic of Hungary;
- (d) the term "person" includes an individual, an estate, a trust, a company and any other body of persons;
- (e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes; in French, the term "société" also means a "corporation" within the meaning of Canadian law;
- (f) 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;
- (g) the term "competent authority" means:
  - (i) in the case of Canada, the Minister of National Revenue or his authorized representative,