

- (i) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased and sold, or readily purchased and redeemed, by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
- (j) the term “tax” means any tax to which this Agreement applies;
- (k) the term “applicant Party” means the Contracting Party requesting information;
- (l) the term “requested Party” means the Contracting Party requested to provide information;
- (m) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;
- (n) the term “information” means any fact, statement or record in any form whatever;
- (o) the term “tax matters” means all tax matters, including criminal tax matters;
- (p) the term “criminal tax matters” means tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the applicant Party; and
- (q) the term “criminal laws” means all criminal tax laws recognized as such under domestic law irrespective of whether contained in the tax laws, the criminal code or other statutes.

2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined in this Agreement, unless the context otherwise requires, or the competent authorities agree to a common meaning pursuant to Article 11 of this Agreement, shall have the meaning that it has at that time under the laws of that Contracting Party, any meaning under the applicable tax laws of that Contracting Party prevailing over a meaning given to the term under other laws of that Contracting Party.