

- the individual income tax;
- the flat rate tax on individual income;
- the tax on companies and other corporate bodies or the flat rate minimum tax on companies;
- the special levy on royalties and other remunerations in respect of studies, technical, financial or accounting assistance;
- the levy on property;

including prepayments, surcharges as well as levies additional to the said taxes.

(hereinafter referred to as “Cameroon 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 Contracting States shall notify each other of changes which have been made in their respective taxation laws.

II. DEFINITIONS

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, 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 “Cameroon” used in a geographical sense, means the territory of the United Republic of Cameroon, including any area beyond the territorial seas of Cameroon which, under the laws of Cameroon, is an area within which Cameroon may exercise rights with respect to the seabed and subsoil and their natural resources;
- (b) the terms “a Contracting State” and “the other Contracting State” means, as the context requires, Canada or Cameroon;
- (c) the term “person” includes an individual, a company and any other body of persons; in the case of Canada, it also includes an estate and a trust;
- (d) 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;