

3. The existing taxes to which the Convention shall apply are, in particular,

(a) in the case of Canada: the taxes on income imposed by the Government of Canada under the *Income Tax Act* (hereinafter referred to as "Canadian tax");

(b) in the case of Italy:

(i) the individual income tax (imposta sul reddito delle persone fisiche);

(ii) the corporate income tax (imposta sul reddito delle persone giuridiche);

(iii) the regional tax on productive activities (imposta regionale sulle attività produttive),

even when deducted at source;

(hereinafter referred to as "Italian tax").

4. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of this 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.

5. The Convention shall not apply to taxes (even when deducted at source) payable on lottery winnings, on premiums other than those on securities, and on winnings from games of chance or skill, competitions and betting.

ARTICLE 3

General Definitions

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

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