

- (a) the term "Australia" means the Commonwealth of Australia and, when used in a geographical sense, includes—
- (i) the Territory of Norfolk Island;
  - (ii) the Territory of Christmas Island;
  - (iii) the Territory of Cocos (Keeling) Islands;
  - (iv) the Territory of Ashmore and Cartier Islands;
  - (v) the Coral Sea Islands Territory; and
  - (vi) any area adjacent to the territorial limits of Australia or of the said Territories which is an area where Australia may, in accordance with its national legislation and international law, exercise rights in respect of the seabed and sub-soil and their natural resources.
- (b) the term "Canada" used in a geographical sense, means the territory of Canada, including any area beyond the territorial waters of Canada which is an area where Canada may, in accordance with its national legislation and international law, exercise rights with respect to the seabed and sub-soil and their natural resources;
- (c) the terms "Contracting State", "one of the Contracting States" and "other Contracting State" mean Australia or Canada, as the context requires;
- (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 assimilated to 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 one of the Contracting States" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of one of the Contracting States and an enterprise carried on by a resident of the other Contracting State;
- (g) the term "tax" means Australian tax or Canadian tax, as the context requires;
- (h) the term "Australian tax" means tax imposed by Australia, being tax to which this Convention applies by virtue of Article 2;
- (i) the term "Canadian tax" means tax imposed by Canada, being tax to which this Convention applies by virtue of Article 2;
- (j) the term "competent authority" means, in the case of Australia, the Commissioner of Taxation or his authorized representative, and in the case of Canada, the Minister of National Revenue or his authorized representative;
- (k) words in the singular include the plural and words in the plural include the singular.

2. In this Convention, the terms "Australian tax" and "Canadian tax" do not include any penalty or interest imposed under the law of either Contracting State relating to the taxes to which this Convention applies by virtue of Article 2.