

- (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 "societe" 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,
    - (ii) in the case of Zimbabwe, the Commissioner of Taxes or his authorized representative;
  - (h) the term "tax" means Canadian tax or Zimbabwean tax, as the context requires;
  - (i) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State except where the principal purpose of the transport is to transport passengers or property between places within the other Contracting State;
  - (j) the term "national" means:
    - (i) any individual possessing the nationality of a Contracting State;
    - (ii) any legal person and association deriving its status as such from the laws in force in a Contracting State.
2. As regards the application of the Agreement by a Contracting State at any time, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time under the law of that State concerning the taxes to which the Agreement applies.