

II. DEFINITIONS

ARTICLE 3

GENERAL DEFINITIONS

1. For the purposes of this Convention, unless the context otherwise requires,
 - (a) the term "Canada", used in a geographical sense, means the territory of Canada, including its territorial sea and air space over the land territory and the territorial sea, as well as the exclusive economic zone and the continental shelf beyond that zone, over which Canada exercises, in accordance with international law, its sovereign rights;
 - (b) the term "Mongolia", used in a geographical sense, means the territory of Mongolia including any area in which the tax law of Mongolia is in force insofar as Mongolia exercises in such area, in conformity with international law, sovereign rights to exploit its natural resources, and the airspace above the land territory;
 - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Mongolia;
 - (d) the term "person" includes an individual, a trust, a company, a partnership 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;
 - (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 the Minister's authorized representative, and
 - (ii) in the case of Mongolia, the Minister of Finance or the Minister's authorized representative;
 - (h) the term "national" means
 - (i) any individual possessing the nationality of a Contracting State;