

6. the tax on commercial and industrial enterprises, including the tax levied on the sum of wages (die Gewerbesteuer einschliesslich der Lohnsummensteuer);
7. the land tax (die Grundsteuer);
8. the tax on agricultural and forestry enterprises (die Abgabe von land- und forstwirtschaftlichen Betrieben);
9. the contributions from agricultural and forestry enterprises to the fund for the equalisation of family burdens (die Beiträge von land- und forstwirtschaftlichen Betrieben zum Ausgleichsfonds für Familienbeihilfen);
10. the tax on the value of vacant plots (die Abgabe vom Bodenwert bei unbebauten Grundstücken); (hereinafter referred to as "Austrian 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 Contracting States shall notify each other of changes which have been made to their respective taxation laws.

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 outside the territorial waters of Canada which under the laws of Canada is an area within which the rights of Canada with the respect to the sea-bed and sub-soil and their natural resources may be exercised;
 - (ii) the term "Austria" used in a geographical sense, means the territory of the Republic of Austria;
 - (b) The terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Austria;
 - (c) The term "person" includes an individual, a company, an estate or a trust created under Canadian law, or any other body of persons;
 - (d) The term "company" means any body corporate or any other entity which is treated as a body corporate for tax purposes; in French, the term "société" also means a "corporation" within the meaning of Canada law;
 - (e) 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;
 - (f) The term "competent authority" means: