

(b) in the Netherlands:

- the income tax (de inkomstenbelasting),
 - the wages tax (de loonbelasting),
 - the company tax (de vennootschapsbelasting), including the Government share in the net profits of the exploitation of natural resources levied pursuant to the Mining Act 1810 (Mijnwet 1810) with respect to concessions issued from 1967, or pursuant to the Netherlands Continental Shelf Mining Act of 1965 (Mijnwet Continentaal Plat, 1965),
 - the dividend tax (de dividendbelasting),
- (hereinafter referred to as "Netherlands tax").

4. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The States or the competent authorities of the States shall notify each other of any substantial changes which have been made in their respective taxation laws.

CHAPTER II DEFINITIONS

ARTICLE 3

General definitions

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

- (a) the term "State" means Canada or the Netherlands, as the context requires; the term "States" means Canada and the Netherlands;
- (b) the term "Canada" used in a geographical sense, means the territory of Canada, including any area beyond the territorial seas of Canada which, under the laws of Canada and in accordance with international law, is an area within which Canada may exercise rights with respect to the sea-bed and sub-soil and their natural resources;
- (c) the term "the Netherlands" means the part of the Kingdom of the Netherlands that is situated in Europe and the part of the sea-bed and its sub-soil under the North Sea, over which the Kingdom of the Netherlands has sovereign rights in accordance with international law;
- (d) the term "person" includes an individual, a company and any other body of persons, and in the case of Canada an estate and a trust;
- (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 one of the States" and "enterprise of the other State" mean respectively an enterprise carried on by a resident of one of the States and an enterprise carried on by a resident of the other State;