

- c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Finland;
- 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 term "enterprise" applies to the carrying on of any business;
- g) 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;
- h) the term "national", in relation to a Contracting State, means:
  - (i) any individual possessing the nationality or citizenship of that Contracting State; and
  - (ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State;
- i) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- j) the term "tax" means Canadian tax or Finnish tax, as the context requires;
- k) the term "competent authority" means:
  - (i) in the case of Canada, the Minister of National Revenue or the Minister's authorized representative;
  - (ii) in the case of Finland, the Ministry of Finance or the Ministry's authorized representative or the authority which is designated as competent authority by the Ministry;