

- (b) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (c) the term “competent authority” means:
  - (i) in the case of Canada, the Minister of National Revenue or the Minister’s authorised representative;
  - (ii) in the case of Turks and Caicos Islands, the Permanent Secretary in the Ministry of Finance or the Permanent Secretary’s authorised representative;
- (d) the term “information” means any fact, statement or record in any form whatever;
- (e) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Party to obtain and provide the requested information;
- (f) the term “Party” means Canada or Turks and Caicos Islands as the context requires;
- (g) the term “person” includes an individual, a company, a trust, a partnership and any other body of persons;
- (h) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
- (i) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided that its listed shares can be readily purchased and sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
- (j) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Parties;