

- (b) the term "Czechoslovakia" means the Czech and Slovak Federal Republic;
- (c) the terms "a Contracting State" and "the other Contracting State" mean Canada or Czechoslovakia as the context requires;
- (d) the term "person" comprises an individual, an estate, a trust, a company 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; in French, the term "société" also means a "corporation" within the meaning of Canadian law;
- (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 "national" means:
- (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person, association or other body of persons deriving its status as such from the law in force in a Contracting State;
- (h) the term "international traffic" means any transport by a ship or aircraft operated by a resident of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- (i) the term "competent authority" means:
- (i) in the case of Canada, the Minister of National Revenue or his authorized representative;
 - (ii) in the case of Czechoslovakia, the Minister of Finance of the Czech and Slovak Federal Republic or his authorized representative.