

- (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 Uruguay, the Minister of Economy and Finance, or the Minister’s authorized representative;
- (d) the term “person” includes a natural person, a legal person, a trust, or any other body of persons, or group of such persons;
- (e) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (f) 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;
- (g) 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;
- (h) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Contracting Parties;
- (i) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased and sold, or readily purchased and redeemed, by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
- (j) the term “tax” means any tax to which this Agreement applies;
- (k) the term “applicant Party” means the Contracting Party requesting information;
- (l) the term “requested Party” means the Contracting Party requested to provide information;
- (m) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information; and