

- (c) “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;
- (d) “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (e) “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 Jersey, the Treasury and Resources Minister or the Minister’s authorised representative;
- (f) “information” means any fact, statement, document or record in whatever form;
- (g) “information gathering measures” means laws and administrative or judicial procedures enabling a requested Party to obtain and provide the information requested;
- (h) “person” includes a natural person, a company, a trust, a partnership or any other body or group of persons;
- (i) “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
- (j) “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;