Contracting States shall notify each other of changes which have been
made to their respective taxation laws.

ARTICLE III

General Definitions

1. In this Convention, unless the context otherwise requires:

(a) (i) the term "Canada" used in a geographical sense means
the territory of Canada, including any area beyond the
territorial waters of Canada which, under the laws of
Canada, is an area within which Canada may exercise
rights with respect to the sea-bed and sub-soil and their
natural resources;

(ii) the term "Philippines" used in a geographical sense means
the national territory comprising the Republic of the
Philippines;

(b) the terms "a Contracting State" and "the other Contracting
State" mean, as the context requires, Canada or the
Philippines;

(c) the term "person" comprises an individual, an estate, a trust, a
company, a partnership and any other body of persons;

(d) the term "company" means any body corporate or any other
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;

(e) the terms "enterprise of a Contracting State" and "enterprise
of the other Contracting State" mean respectively an enter-
prise carried on by a resident of a Contracting State and an
enterprise carried on by a resident of the other Contracting
State;

(f) the term "competent authority" means:

(i) in the case of Canada, the Minister of National Revenue or his
duly authorized representative;

(ii) in the case of the Philippines, the Secretary of Finance or
his duly authorized representative;

(g) the term "tax" means Canadian tax or Philippine tax as the
context requires;

(h) the term "national" means:

(i) any individual possessing the citizenship of a Contracting
State;

(ii) any legal person, partnership and association created,
organized or incorporated under the laws of a Contracting
State.

2. As regards the application of the Convention by a Contracting
State any term not otherwise defined shall, unless the context other-