

CHAPTER II

DEFINITIONS

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 seas of Canada which, under the laws of Canada and in accordance with international law, is an area within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;
 - (ii) the term “Thailand” means the Kingdom of Thailand and includes any area adjacent to the territorial waters of the Kingdom of Thailand which by Thai Legislation, and in accordance with international law, has been or may hereafter be designated as an area within which the rights of the Kingdom of Thailand with respect to the seabed and subsoil and their natural resources may be exercised;
 - (b) the terms “a Contracting State” and “the other Contracting State” mean, as the context requires, Canada or Thailand;
 - (c) the term “person” includes an individual, an estate, a trust, a company, a partnership and any other body of persons;
 - (d) the term “company” means any corporation, any body corporate of any entity which is treated as a body corporate for tax purposes;
 - (e) 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;
 - (f) 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 Thailand, the Minister of Finance or his authorized representative;
 - (g) the term “tax” means Canadian tax or Thai tax, as the context requires;
 - (h) the term “national” means:
 - (i) any individual possessing the nationality of a contracting State;
 - (ii) any legal person, partnership and association created under the laws in force in a Contracting State;