

3. The Contracting States shall notify each other of any change in the Laws relating to the taxes which are the subject of this Convention, within a reasonable period of time after such change.

II. DEFINITIONS

ARTICLE III

General Definitions

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

- (a) the term "CANADA" used in a geographical sense, means the territory of Canada, including any area beyond the territorial seas of Canada which is an area where Canada may, in accordance with its national legislation and international law, exercise sovereign rights with respect to the sea bed and subsoil and their natural resources;
- (b) (i) the term "GUYANA" means the Cooperative Republic of Guyana; and
(ii) when used in a geographical sense, the term "GUYANA" includes the territorial seas thereof including any area beyond such territorial seas which in accordance with international law and the laws of Guyana, is an area within which the rights of sovereignty with respect to the sea bed and subsoil and their natural resources may be exercised;
- (c) the terms "a Contracting State", "one of the Contracting States" and "the other Contracting State" mean, Canada or Guyana as the context requires;
- (d) the term "person" includes an individual, a company and any other entities which are treated as taxable persons under the taxation laws in force in either Contracting State;
- (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 one of the Contracting States" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of one of the Contracting States and an enterprise carried on by a resident of the other Contracting State;
- (g) the term "international traffic" includes traffic between places in one country in the course of a voyage which extends over more than one country;
- (h) the term "competent authority" means:
 - (i) in the case of Canada, the Minister of National Revenue or his authorized representative;