

4. At the end of each year the competent authorities of the Contracting States shall notify each other of the publication by their respective Contracting States of any material concerning the application of this Convention, whether in the form of regulations, rulings, judicial decisions or otherwise, by transmitting the texts of any such materials to the competent authority of the other Contracting State.

### 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 "Zambia" means the Republic of Zambia;
  - (b) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Zambia;
  - (c) the term "State" means any national State, whether or not one of the Contracting States;
  - (d) the term "person" includes an individual, an estate, a trust, a company and any other body of persons;
  - (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 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;
  - (g) the term "international traffic" means any voyage of a ship or aircraft operated by a resident of one of the Contracting States except where such voyage is confined solely to places within a Contracting State;
  - (h) the term "competent authority" means:
    - (i) in the case of Canada, the Minister of National Revenue or his authorized representative,