

- (b) in the case of India:
- (i) the income tax including any surcharge thereon imposed under the Income Tax Act;
  - (ii) the wealth tax imposed under the Wealth Tax Act;
- (hereinafter referred to as "Indian tax").
4. The Agreement shall apply also to any identical or substantially similar taxes which are imposed by either Contracting State after the date of signature of this Agreement in addition to, or in place of, the existing taxes.
5. At the end of each year, the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws which are the subject of this Agreement.

## II. DEFINITIONS

### ARTICLE 3

#### General Definitions

1. In this Agreement, 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, in accordance with international law and the laws of Canada, is an area within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;
  - (b) the term "India" used in a geographical sense, means the territory of India, including any area beyond the territorial seas of India which, in accordance with international law and the laws of India, is an area within which India may exercise rights with respect to the seabed and subsoil and their natural resources;
  - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or India ;
  - (d) the term "person" includes an individual, a partnership, a company and any other entity (including a trust) which is treated as a taxable unit under the taxation laws of a Contracting State;
  - (e) the term "company" means any body corporate or any entity which is treated as a company or a body corporate under the taxation laws of a Contracting State;
  - (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 "competent authority" means:
    - (i) in the case of Canada, the Minister of National Revenue or his authorized representative,