

II. DEFINITIONS

ARTICLE III

General Definitions

1. In this Agreement, unless the context otherwise requires:
 - (a) the term "Malaysia" means the Federation of Malaysia, and includes any area adjacent to the territorial waters of Malaysia which in accordance with international law has been or may hereafter be designated, under the laws of Malaysia concerning the Continental Shelf, as an area within which the rights of Malaysia with respect to the sea-bed and sub-soil and their natural resources may be exercised;
 - (b) 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;
 - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Malaysia;
 - (d) the term "person" includes an individual, a company and any other body of persons;
 - (e) the term "company" means any body corporate or any entity which is treated, under the laws of the respective Contracting States, 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 "competent authority" means:
 - (i) in the case of Malaysia, the Minister of Finance or his authorized representative,
 - (ii) in the case of Canada, the Minister of National Revenue or his authorized representative;
 - (h) the term "national" means
 - (i) any individual possessing the citizenship of a Contracting State,
 - (ii) any legal person, partnership, association and other entity deriving its status as such from the law in force in a Contracting State;
 - (i) the term "tax" means Canadian tax or Malaysian tax, as the context requires;
 - (j) the term "international traffic" means any voyage of a ship or aircraft operated by an enterprise of a Contracting State except where the principal purpose of the voyage is to transport passengers or goods between places in the other Contracting State.