

- (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 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 sub-soil and their natural resources;
- (ii) the term "United Kingdom" means Great Britain and Northern Ireland, including any area outside the territorial sea of the United Kingdom which in accordance with international law has been or may be hereafter designated, under the laws of the United Kingdom concerning the Continental Shelf, as an area within which the rights of the United Kingdom with respect to the sea-bed and sub-soil 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 the United Kingdom;
- (c) the term "person" comprises an individual, a company, any entity treated as a unit for tax purposes or any other body of persons;
- (d) the term "company" means any body corporate or any other 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;
- (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 authorised representative;
  - (ii) in the case of the United Kingdom, the Commissioners of Inland Revenue or their authorised representative;
- (g) the term "tax" means Canadian tax or United Kingdom tax, as the context requires;
- (h) the term "national" means:
  - (i) in relation to the United Kingdom all citizens of the United Kingdom and Colonies, British Subjects under Sections 2, 13(1) or 16 of the British Nationality Act 1948, and British Subjects by virtue of Section 1 of the British Nationality Act 1965, provided they are patrial within the meaning of the Immigration Act 1971, so far as these provisions are in force on the date of entry into force of this Convention or have been modified only in minor respects, so as not to affect their general character; and all legal persons, partnerships, and associations deriving their status as such from the law in force in the United Kingdom;
  - (ii) in relation to Canada, all citizens of Canada and all legal persons, partnerships and associations deriving their status as such from the law in force in Canada.