

5. The Agreement shall apply also to any identical or substantially similar taxes on income and to taxes on capital which are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The Contracting States shall notify each other of changes which have been made to their respective taxation laws.

ARTICLE 3

General Definitions

1. In this Agreement, 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, in accordance with international law and the laws of Canada, is an area within which the rights of Canada with respect to the sea-bed and sub-soil and their natural resources may be exercised;
 - (ii) the term "Federal Republic of Germany" used in a geographical sense, means the territory in which the Basic Law for the Federal Republic of Germany is in force, and any area beyond the territorial waters of the Federal Republic of Germany, within which, in accordance with international law and the laws of the Federal Republic of Germany, the rights of the Federal Republic of Germany 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 Federal Republic of Germany;
 - (c) the term "person" includes an individual, a company and 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;
 - (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 "international traffic" means any transport by a ship or aircraft operated by an enterprise which has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting States;
 - (g) the term "competent authority" means:
 - (i) in the case of Canada, the Minister of National Revenue or his authorized representative,
 - (ii) in the case of the Federal Republic of Germany, the Federal Minister of Finance.