II. DEFINITIONS

ARTICLE 3

General Definitions

- 1. For the purposes of this Convention, unless the context otherwise requires:
 - (a) the term "Canada", used in a geographical sense, means the territory of Canada, including
 - (i) any area beyond the territorial sea of Canada which, in accordance with international law and the laws of Canada, is an area in respect of which Canada may exercise rights with respect to the sea bed and subsoil and their natural resources, and
 - the seas and airspace above every area referred to in clause (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
 - (b) the term "Ireland" includes any area outside the territorial waters of Ireland which, in accordance with international law, has been or may hereafter be designated under the laws of Ireland concerning the Continental Shelf as an area within which the rights of Ireland with respect to the sea bed and subsoil and their natural resources may be exercised;
 - (c) the terms "Contracting State", "one of the Contracting States" and "the other Contracting State" mean Canada or Ireland, as the context requires; and the term "Contracting States" means Canada and Ireland;
 - (d) the term "person" includes an individual, a company, a trust 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;
 - (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 an enterprise of a Contracting State to transport passengers or property, except where the principal purpose of the voyage is to transport passengers or property between places within the other Contracting State;

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