

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

ARTICLE 3

General Definitions

1. In this Convention, unless the context otherwise requires:
 - (a) (i) the term "Canada" means the territory of Canada, including any area beyond the territorial seas 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;
 - (ii) the term "Sweden" means the Kingdom of Sweden and includes any area outside the territorial sea of Sweden within which, under the laws of Sweden and in accordance with international law, the rights of Sweden with respect to the exploration and exploitation of the natural resources on the sea-bed or in its sub-soil may be exercised;
 - (b) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Sweden;
 - (c) the term "person" includes an individual, an estate, a trust, a company, a partnership and any other body of persons;
 - (d) the term "company" means any body corporate or any 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 authorized representative;
 - (ii) in the case of Sweden, the Minister of Finance or his authorized representative;
 - (g) the term "tax" means Canadian tax or Swedish tax, as the context requires;
 - (h) the term "national" means:
 - (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person, partnership and association deriving its status as such from the laws in force in a Contracting State;