

- (iii) the communal tax;
- (iv) the church tax;
- (v) the tax withheld at source from interest; and
- (vi) the tax withheld at source from non-residents' income,

(hereinafter referred to as "Finnish tax").

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

### 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 seas 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 seabed and subsoil and their natural resources; and
  - (ii) the seas and airspace above every area referred to in clause (i) in respect of any activities carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
- b) the term "Finland" means the Republic of Finland and, when used in a geographical sense, means the territory of the Republic of Finland, and any area adjacent to the territorial waters of the Republic of Finland within which, under the laws of Finland and in accordance with international law, the rights of Finland with respect to the exploration and exploitation of the natural resources of the seabed and its subsoil may be exercised;