

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

II. DEFINITIONS

ARTICLE III

General Definitions

1. In this Convention, unless the context otherwise requires:
 - (a) the term "Canada", used in a geographical sense, means the territory of Canada, including any area beyond the territorial waters of Canada which, under the laws of Canada and in accordance with international law, is an area within which Canada may exercise rights with respect to the sea-bed and sub-soil and their natural resources;
 - (b) the term "Tunisia" used in a geographical sense, means the territory of the Republic of Tunisia, including any area beyond the territorial waters of Tunisia, which, under the laws of Tunisia and in accordance with international law, is an area within which Tunisia may exercise rights with respect to the sea-bed and sub-soil and their natural resources;
 - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Tunisia;
 - (d) the term "person" includes an individual, a trust, a company, a partnership and any other body of persons, and, in the case of Canada, an estate;
 - (e) 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;
 - (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 "competent authority" means:
 - (i) in the case of Canada, the Minister of National Revenue or his authorized representative,
 - (ii) in the case of Tunisia, the Minister of Finance or his authorized representative;