

-(hereinafter referred to as "Canadian tax");

(b) in the case of Argentina:

(i) the income tax (impuesto a las ganancias);

(ii) the assets tax (impuesto sobre los activos); and

(iii) the personal assets tax (impuesto personal sobre los bienes no incorporados al proceso economico);

(hereinafter referred to as "Argentine tax").

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 competent authorities of the Contracting States shall notify each other of significant changes which have been made in their respective taxation laws.

II. DEFINITIONS

Article 3

General Definitions

1. For the purposes of this Convention, unless the context otherwise requires:
 - (a) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Argentina;
 - (b) the term "person" includes an individual, a company and any other body of persons; in the case of Canada it also includes an estate, a trust and a partnership;
 - (c) 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;
 - (d) the terms "enterprise of a Contracting State" and "enterprise of the other