

the income and capital taxes imposed by the Government of Canada under the Income Tax Act, (hereinafter referred to as "Canadian tax");

- (b) in the case of Czechoslovakia:
- the taxes on profits;
  - the wages tax;
  - the tax on income from literary and artistic activities;
  - the agricultural tax;
  - the tax on population income; and,
  - the house tax,

(hereinafter referred to as "Czechoslovak tax").

4. The Convention shall also apply 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 any significant changes which have been made in their respective taxation laws.

### ARTICLE 3

#### 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

(i) any area beyond the territorial seas of Canada which, in accordance with international law and the laws of Canada, is an area within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;

(ii) the seas and airspace above every area referred to in subparagraph (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;