

- (iii) the additional profits tax upon taxable additional profits from mining operations;
  - (iv) the additional profits tax upon taxable additional profits from petroleum operations;
  - (v) the specific gains tax upon taxable specific gains;
- and
- (vi) the dividend withholding tax upon taxable dividend income

(hereinafter referred to as "Papua New Guinea tax"),

but do not include any penalty, additional tax in lieu of penalty or interest imposed under the law of either Contracting State relating to such taxes.

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

## CHAPTER II

### DEFINITIONS

#### ARTICLE 3

##### General Definitions

1. For the purposes of this Agreement, unless the context otherwise requires:

- (a) (i) the term "Canada" used in a geographical sense, means the territory of Canada, including any area beyond the territorial seas 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;
- (ii) the term "Papua New Guinea" means the Independent State of Papua New Guinea and when used in a geographical sense, includes any area adjacent to the territorial limits of Papua New Guinea in respect of which there is, for the time being, in force a law of Papua New Guinea dealing with the exploitation of any of the natural resources of the continental shelf, its sea bed and sub-soil;
- (b) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Papua New Guinea;