

- (d) “competent authority” means:
 - (i) in the case of Canada, the Minister of National Revenue or the Minister’s authorised representative;
 - (ii) in the case of the Isle of Man, the Assessor of Income Tax or the Assessor’s delegate;
- (e) “information” means any fact, statement, document or record in any form whatever;
- (f) “information gathering measures” means laws and administrative or judicial procedures that enable a Party to obtain and provide the requested information;
- (g) “Party” means the Government of Canada or the Government of the Isle of Man as the context requires;
- (h) “person” includes a natural person, a company, a trust, a partnership or any other body of persons;
- (i) “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
- (j) “public collective investment scheme” means any collective investment fund or scheme in which the purchase and sale, or the purchase and redemption, of shares or other interests is not implicitly or explicitly restricted to a limited group of investors;
- (k) “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided that its listed shares can be readily purchased and sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
- (l) “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Parties;