

- (b) the term "Tanzania" means the territory of the United Republic of Tanzania, including any area outside the territorial waters of Tanzania which has been or may be designated or proclaimed under the laws of Tanzania as an area over which Tanzania may exercise its sovereign rights of jurisdiction in accordance with international law;
- (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Tanzania;
- (d) the term "person" includes an individual, an estate, a trust, a company, a partnership and any other body of persons;
- (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 Tanzania, the Minister for the time being responsible for Finance or his authorized representative;
- (h) the term "tax" means Canadian tax or Tanzanian tax, as the context requires;
- (i) the term "international traffic" means any transport by a ship or aircraft operated by a resident of a Contracting State, except where the ship or aircraft is operated solely between places in the other Contracting State;
- (j) the term "national" means: