

### ARTICLE 3

#### Taxes Covered

1. The taxes which are the subject of this Agreement are:
  - (a) in Canada: all taxes imposed or administered by the Government of Canada;
  - (b) in Costa Rica: all taxes imposed or administered by the Ministry of Finance.
2. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Parties shall notify each other of any significant changes that have been made in the taxation laws of their Parties.

### ARTICLE 4

#### Definitions

1. For the purposes of this Agreement, unless otherwise defined:
  - (a) the term "Party" means Canada or Costa Rica, as the context requires;
  - (b) the term "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 Costa Rica, the Director of the Tax Administration or the Director's authorised representative.
  - (c) the term "person" includes an individual, a company, a trust, a partnership and any other body of persons;
  - (d) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;