

- (a) (i) the term "Canada" used in a geographical sense means the territory of Canada, including any area outside the territorial waters of Canada which under the laws of Canada is an area within which the rights of Canada with respect to the seabed and subsoil and their natural resources may be exercised;
- (ii) the term "New Zealand", when used in a geographical sense, means the metropolitan territory of New Zealand (including the outlying islands) but does not include the Cook Islands, Niue or Tokelau; it also includes areas adjacent to the territorial sea of the metropolitan territory of New Zealand (including the outlying islands) which by New Zealand legislation and in accordance with international law have been, or may hereafter be, designated as areas over which New Zealand has sovereign rights for the purposes of exploring them or of exploring, exploiting, conserving and managing the natural resources of the sea, or of the seabed and subsoil;
- (b) The terms "Contracting State", "a Contracting State" and "the other Contracting State" mean Canada or New Zealand as the context requires;
- (c) The term "person" includes an individual, a company, an estate, a trust or any other body of persons;
- (d) The term "company" means any body corporate or any other entity which is treated as a body corporate for tax purposes; in French the term "societe" also means a "corporation" within the meaning of Canadian law;
- (e) 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;
- (f) 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 New Zealand, the Commissioner of Inland Revenue or his authorized representative, and
- (iii) in the case of a territory to which this Convention is extended under Article 25, the competent authority for the administration in such territory of the taxes which are the subject of the Convention;
- (g) the term "Canadian tax" means tax imposed by Canada being tax to which this Convention applies by virtue of Article 2; the term "New Zealand tax" means tax imposed by New Zealand being tax to which this Convention applies by virtue of Article 2;
- (h) The term "tax" means Canadian tax or New Zealand tax as the context requires;
- (i) The term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State except to the extent that the ship or aircraft is used principally for any transport exclusively between places in the other Contracting State;