

ARTICLE III

General definitions

1. In this Convention, unless the context otherwise requires:
 - (a) the term "Brazil" means the territory of the Federative Republic of Brazil, that is, the continental and insular earth and its corresponding air space, as well as the territorial sea and its corresponding seabed and subsoil, within which, in accordance with international law and the Brazilian laws, the rights of Brazil may be exercised;
 - (b) 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, is an area within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;
 - (c) the terms "a Contracting State" and "the other Contracting State" mean Brazil or Canada as the context requires;
 - (d) the term "person" comprises an individual, a company and any other body of persons;
 - (e) the term "nationals" means:
 - (i) all individuals possessing the nationality of a Contracting State;
 - (ii) all legal persons, partnerships and associations deriving their status as such from the law in force in a Contracting State.
 - (f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
 - (g) 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;
 - (h) the term "international traffic" includes traffic between places in one country in the course of a journey which extends over more than one country;
 - (i) the term "tax" means Brazilian tax or Canadian tax, as the context requires;
 - (j) the term "competent authority" means: