ARTICLE 3

General Definitions

1. In this Convention, unless the context otherwise requires:

(a) (i) the term "Canada" used in a geographical sense, means the territory of Canada, including any area beyond the territorial waters of Canada which, under the laws of Canada, is an area within which Canada may exercise rights with respect to the sea-bed and sub-soil and their natural resources;

    (ii) the term "Bangladesh" used in a geographical sense, means the territory of the People's Republic of Bangladesh, including any area beyond the territorial waters of Bangladesh which, under the laws of Bangladesh, is an area within which Bangladesh may exercise rights with respect to the sea-bed and sub-soil and their natural resources;

(b) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Bangladesh;

(c) the term "person" includes an individual, an estate, a trust, a company, a partnership and any other entity which is treated as a unit for tax purposes;

(d) 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;

(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 Bangladesh, the National Board of Revenue or its authorized representative;

(g) the term "tax" means Canadian tax or Bangladesh tax, as the context requires;

(h) the term "national" means:

    (i) any individual possessing the nationality of a Contracting State;

    (ii) any legal person, partnership and association deriving its status as such from the law in force in a Contracting State.