

## ARTICLE 3

## DEFINITIONS

1. In this Convention, unless otherwise defined:
  - a) The term "competent authority" means:
    - (i) in the case of Canada, the Minister of National Revenue or his authorized representative, and
    - (ii) in the case of the United Mexican States the Secretary of Finance and Public Credit or his authorized representative.
  - b) The term "person" includes an individual and any legal person, including a partnership, trust, estate, or association.
  - c) The term "tax" means any tax to which the Convention applies.
  - d) The term "information" means any fact or statement, in any form whatever, that may be relevant or material to tax administration and enforcement, including (but not limited to):
    - (i) testimony of an individual, and
    - (ii) documents or records of a person or a Contracting State.