

## ARTICLE 4

### Definitions

1. For the purposes of this Agreement, unless otherwise defined:
  - (a) the term “Principality of Liechtenstein” means, when used in a geographical sense, the area of the sovereign territory of the Principality of Liechtenstein;
  - (b) the term “Canada” means:
    - (i) the land territory, internal waters and territorial sea, including the air space above these areas, of Canada;
    - (ii) the exclusive economic zone of Canada, as determined by its domestic law, consistent with Part V of the *United Nations Convention on the Law of the Sea*, done at Montego Bay on 10 December 1982 (UNCLOS); and
    - (iii) the continental shelf of Canada, as determined by its domestic law, consistent with Part VI of UNCLOS;
  - (c) 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 the Principality of Liechtenstein, the Government of the Principality of Liechtenstein or its authorised representative;
  - (d) the term “person” includes an individual, a company, a dormant inheritance, a trust, a partnership and any other body of persons;
  - (e) the term “company” means any body corporate, as well as any entity or any special asset endowment that is treated as a body corporate for tax purposes;
  - (f) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased and sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
  - (g) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
  - (h) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Parties;