

- (b) in the case of the Federal Republic of Germany:
- (aa) the income tax (Einkommensteuer),
  - (bb) the corporation tax (Körperschaftsteuer),
  - (cc) the capital tax (Vermögensteuer),
  - (dd) the trade tax (Gewerbsteuer), and
  - (ee) the solidarity surcharge (Solidaritätszuschlag),

(hereinafter referred to as "German tax").

4. The Agreement shall apply also to any identical or substantially similar taxes on income and to taxes on capital which are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made to their respective taxation laws.

### ARTICLE 3

#### General Definitions

1. For the purposes of this Agreement, unless the context otherwise requires:
- (a) the term "Canada" when used in a geographical sense, means the territory of Canada, including:
    - (aa) any area beyond the territorial sea of Canada which, in accordance with international law and the laws of Canada, is an area within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;
    - (bb) the sea and airspace above every area referred to in (aa) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
  - (b) the term "Federal Republic of Germany" when used in a geographical sense, means the territory of the Federal Republic of Germany as well as the area of the seabed, its subsoil and the superjacent water column adjacent to the territorial sea, wherein the Federal Republic of Germany exercises sovereign rights and jurisdiction in conformity with international law and its national legislation for the purpose of exploring, exploiting, conserving and managing the living and non-living natural resources;
  - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or the Federal Republic of Germany;
  - (d) the term "person" includes an individual and a company;
  - (e) the term "company" means any body corporate or any other entity which is treated as a body corporate for tax purposes;