

- (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 of 10 December 1982, and
 - (iii) the continental shelf of Canada, as determined by its domestic law, consistent with Part VI of the United Nations Convention on the Law of the Sea of 10 December 1982;
- (c) the term "person" includes an individual, a trust, a company and any other body of persons;
- (d) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- (e) the term "enterprise" applies to the carrying on of any business;
- (f) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Poland or Canada;
- (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" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when such transport is solely between places in the other Contracting State;
- (i) the term "competent authority" means:
 - (i) in the case of Poland, the Minister of Finance or the Minister's authorized representative, and
 - (ii) in the case of Canada, the Minister of National Revenue or the Minister's authorized representative;