

- (b) in the case of Ecuador: the income taxes imposed by the Government of Ecuador under the *Internal Tax Regime Law (Ley de Régimen Tributario Interno)*, hereinafter referred to as "Ecuadorian tax".

4. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Convention 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 in their respective taxation laws.

## II. DEFINITIONS

### ARTICLE 3

#### General Definitions

1. For the purposes of this Convention, unless the context otherwise requires:

- (a) the term "Canada" used in a geographical sense, means the territory of Canada;
- (b) the term "Ecuador" means the Republic of Ecuador;
- (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Ecuador;
- (d) the term "national" means:
  - (i) any individual possessing the nationality of a Contracting State,
  - (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;
- (e) the term "person" includes an individual, an estate, a trust, a legal person and any other body of persons;
- (f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- (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 "competent authority" means:
  - (i) in the case of Canada, the Minister of National Revenue or the Minister's authorized representative,