

- (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;
- (h) the term “competent authority” means:
 - (i) in the case of the Hellenic Republic, the Minister of Economy and 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;
- (i) the term “international traffic” means any transport by a ship or aircraft, except when the ship or aircraft is operated solely between places in a Contracting State.

2. As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

ARTICLE 4

Resident

1. For the purposes of this Convention, the term “resident of a Contracting State” means:

- (a) any person who, under the laws of that State, is liable to tax therein by reason of the person’s domicile, residence, place of management or any other criterion of a similar nature; and
- (b) that State or a political subdivision or local authority thereof or any agency or instrumentality of that State, subdivision or authority.

However, this term does not include any person who is liable to tax in that State in respect only of income from sources in that State.