

- (g) the term 'competent authority' means:
    - (i) in the case of Canada, the Minister of National Revenue or the Minister's authorized representative,
    - (ii) in the case of Armenia, the Minister of Finance and Economy and the Minister of State Revenues or their authorized representatives;
  - (h) 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; and
  - (i) the term 'international traffic' means any voyage of a ship or aircraft operated by an enterprise of a Contracting State to transport passengers or property except where the principal purpose of the voyage is to transport passengers or property between places within the other 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 but does not include any person who is liable to tax in that State in respect only of income from sources in that State, and
  - (b) that State or a political or administrative-territorial subdivision or local authority thereof or any agency or instrumentality of any such State, subdivision or local authority.