

- (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Lithuania or Canada;
 - (d) the term "person" includes an individual, an estate, a trust, a company and any other body of persons; the term also includes an enterprise in the case of Lithuania;
 - (e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
 - (f) 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;
 - (g) the term "competent authority" means:
 - (i) in the case of Lithuania, the Minister of Finance or his authorised representative;
 - (ii) in the case of Canada, the Minister of National Revenue or his authorized representative;
 - (h) the term "national" means:
 - (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person, partnership, association and other entity deriving its status as such from the laws in force in a Contracting State;
 - (i) the term "international traffic" with reference to an enterprise of a Contracting State means any voyage of a ship or aircraft 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 by a Contracting State at any time, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time under the law of that State concerning the taxes to which the Convention applies.

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 his domicile, residence, place of management, place of incorporation or any other criterion of a similar nature;
 - (b) the Government of that State or a political subdivision or local authority thereof or any agency or instrumentality of any such government, subdivision or authority.

But 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.